



CITY OF MARSHALL

Work Session

A g e n d a

Wednesday, August 25, 2021 at 4:30 PM

City Hall, 344 West Main Street

CALL TO ORDER

NEW BUSINESS

1. 2022 Budget
2. Project PK-001: Independence Park Trail Replacement Project – Consider Award of Bids.

ADJOURNMENT

Disclaimer: These agendas have been prepared to provide information regarding an upcoming meeting of the Common Council of the City of Marshall. This document does not claim to be complete and is subject to change.



CITY OF MARSHALL AGENDA ITEM REPORT

Meeting Date:	Wednesday, August 25, 2021
Category:	NEW BUSINESS
Type:	INFO
Subject:	2022 Budget
Background Information:	Staff will present the 2022 initial budget numbers and preliminary tax information.
Fiscal Impact:	
Alternative/ Variations:	
Recommendations:	



Marshall, MN

Budget Comparison Report

Group Summary

Categor...	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Jul	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2021 FINAL	2022 PRE	Increase / (Decrease)	
Fund: 101 - GENERAL FUND							
Department: 00000 - GENERAL GOVERNMENT							
Revenue							
31 - TAXES	5,167,826.11	5,218,715.87	2,980,999.25	5,569,630.00	6,055,000.00	485,370.00	8.71%
33 - INTERGOVERNMENTAL	2,521,054.51	3,087,478.53	2,036,821.09	2,646,488.00	3,380,556.00	734,068.00	27.74%
34 - CHARGES FOR SERVICES	523,536.00	539,752.00	335,149.00	556,520.00	568,910.00	12,390.00	2.23%
36 - MISCELLANEOUS	984,765.34	948,157.00	502,623.25	970,773.00	969,461.00	-1,312.00	-0.14%
39 - OTHER FINANCING REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:	9,197,181.96	9,794,103.40	5,855,592.59	9,743,411.00	10,973,927.00	1,230,516.00	12.63%
Expense							
53 - PURCHASED SERVICES	96,481.39	70,587.53	20,000.19	112,811.00	52,298.00	-60,513.00	-53.64%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	2,693.30	21,343.18	2,438.28	2,629.54	5,980.00	3,350.46	127.42%
58 - OTHER EXPENDITURES	179,381.79	163,064.22	45,848.68	183,250.00	913,243.00	729,993.00	398.36%
Total Expense:	278,556.48	254,994.93	68,287.15	298,690.54	971,521.00	672,830.46	225.26%
Total Department: 00000 - GENERAL GOVERNMENT:	8,918,625.48	9,539,108.47	5,787,305.44	9,444,720.46	10,002,406.00	557,685.54	5.90%
Department: 41100 - MAYOR & COUNCIL							
Expense							
51 - SALARIES & WAGES	49,645.24	42,817.62	27,914.30	51,249.78	51,249.78	0.00	0.00%
52 - EMPLOYEE BENEFITS	6,716.88	6,866.50	4,007.57	7,946.40	7,943.40	-3.00	-0.04%
53 - PURCHASED SERVICES	21,399.80	5,391.03	2,412.54	22,472.00	3,018.00	-19,454.00	-86.57%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	21,255.90	14,244.65	3,067.66	26,900.00	10,000.00	-16,900.00	-62.83%
58 - OTHER EXPENDITURES	72,469.00	79,495.00	49,570.30	86,754.35	118,074.00	31,319.65	36.10%
Total Expense:	171,486.82	148,814.80	86,972.37	195,322.53	190,285.18	-5,037.35	-2.58%
Total Department: 41100 - MAYOR & COUNCIL:	171,486.82	148,814.80	86,972.37	195,322.53	190,285.18	-5,037.35	-2.58%
Department: 41200 - CABLE COMMISSION							
Revenue							
32 - LICENSES & PERMITS	0.00	2,640.00	0.00	0.00	400.00	400.00	0.00%
34 - CHARGES FOR SERVICES	612.48	171.24	86.00	500.00	0.00	-500.00	-100.00%
36 - MISCELLANEOUS	0.00	1,312.11	50.00	0.00	0.00	0.00	0.00%
Total Revenue:	612.48	4,123.35	136.00	500.00	400.00	-100.00	-20.00%

Budget Comparison Report

Categor...	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Jul	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2021 FINAL	2022 PRE	Increase / (Decrease)	
Expense							
51 - SALARIES & WAGES	114,764.14	121,374.78	73,391.88	131,000.69	139,644.67	8,643.98	6.60%
52 - EMPLOYEE BENEFITS	41,227.94	44,174.62	25,347.62	46,671.77	65,685.31	19,013.54	40.74%
53 - PURCHASED SERVICES	9,229.93	6,716.53	2,229.02	11,361.00	11,326.00	-35.00	-0.31%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	5,943.00	10,055.97	1,096.50	5,650.00	5,900.00	250.00	4.42%
58 - OTHER EXPENDITURES	2,084.40	3,284.34	464.90	1,150.00	1,250.00	100.00	8.70%
Total Expense:	173,249.41	185,606.24	102,529.92	195,833.46	223,805.98	27,972.52	14.28%
Total Department: 41200 - CABLE COMMISSION:	-172,636.93	-181,482.89	-102,393.92	-195,333.46	-223,405.98	-28,072.52	14.37%
Department: 41300 - CITY ADMINISTRATION							
Revenue							
32 - LICENSES & PERMITS	51,892.25	11,725.00	25,200.00	56,040.00	53,370.00	-2,670.00	-4.76%
36 - MISCELLANEOUS	15,102.38	3,946.00	8,479.09	5,000.00	3,000.00	-2,000.00	-40.00%
Total Revenue:	66,994.63	15,671.00	33,679.09	61,040.00	56,370.00	-4,670.00	-7.65%
Expense							
51 - SALARIES & WAGES	378,811.01	365,373.49	198,558.64	364,363.55	378,382.65	14,019.10	3.85%
52 - EMPLOYEE BENEFITS	113,383.63	125,829.55	72,145.30	133,306.88	141,366.29	8,059.41	6.05%
53 - PURCHASED SERVICES	22,810.80	19,620.98	29,817.44	55,383.00	40,413.50	-14,969.50	-27.03%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	3,306.57	11,085.87	2,037.74	5,500.00	6,100.00	600.00	10.91%
58 - OTHER EXPENDITURES	1,547.99	31,053.63	509.00	2,414.00	2,383.00	-31.00	-1.28%
Total Expense:	519,860.00	552,963.52	303,068.12	560,967.43	568,645.44	7,678.01	1.37%
Total Department: 41300 - CITY ADMINISTRATION:	-452,865.37	-537,292.52	-269,389.03	-499,927.43	-512,275.44	-12,348.01	2.47%
Department: 41400 - FINANCE							
Revenue							
34 - CHARGES FOR SERVICES	1,320.00	600.00	460.00	1,300.00	1,300.00	0.00	0.00%
36 - MISCELLANEOUS	2,057.81	30.00	125.00	500.00	500.00	0.00	0.00%
Total Revenue:	3,377.81	630.00	585.00	1,800.00	1,800.00	0.00	0.00%
Expense							
51 - SALARIES & WAGES	236,067.20	254,045.77	147,148.20	272,803.20	289,241.14	16,437.94	6.03%
52 - EMPLOYEE BENEFITS	87,266.55	103,936.98	59,331.98	111,121.74	118,921.28	7,799.54	7.02%
53 - PURCHASED SERVICES	5,487.41	45,804.46	43,626.63	49,731.72	51,949.00	2,217.28	4.46%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	15,468.05	21,058.76	1,511.08	7,300.00	6,750.00	-550.00	-7.53%
58 - OTHER EXPENDITURES	1,328.62	329.99	190.00	140.00	330.00	190.00	135.71%
Total Expense:	345,617.83	425,175.96	251,807.89	441,096.66	467,191.42	26,094.76	5.92%
Total Department: 41400 - FINANCE:	-342,240.02	-424,545.96	-251,222.89	-439,296.66	-465,391.42	-26,094.76	5.94%
Department: 41500 - ASSESSING							
Revenue							
34 - CHARGES FOR SERVICES	974.76	25.00	20.00	750.00	100.00	-650.00	-86.67%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Categor...	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Jul	2021 FINAL	2022 PRE	Increase / (Decrease)	
36 - MISCELLANEOUS	0.00	0.00	125.00	0.00	0.00	0.00	0.00%
Total Revenue:	974.76	25.00	145.00	750.00	100.00	-650.00	-86.67%
Expense							
51 - SALARIES & WAGES	210,748.45	223,393.74	126,590.28	228,420.58	245,748.71	17,328.13	7.59%
52 - EMPLOYEE BENEFITS	91,675.93	96,866.23	55,087.45	102,769.33	111,631.37	8,862.04	8.62%
53 - PURCHASED SERVICES	14,786.72	14,432.35	10,874.47	29,633.00	29,060.00	-573.00	-1.93%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	1,672.07	436.03	307.79	2,950.00	2,950.00	0.00	0.00%
58 - OTHER EXPENDITURES	1,056.25	1,960.23	716.40	1,640.00	1,640.00	0.00	0.00%
Total Expense:	319,939.42	337,088.58	193,576.39	365,412.91	391,030.08	25,617.17	7.01%
Total Department: 41500 - ASSESSING:	-318,964.66	-337,063.58	-193,431.39	-364,662.91	-390,930.08	-26,267.17	7.20%
Department: 41600 - LEGAL							
Expense							
53 - PURCHASED SERVICES	127,694.08	133,518.64	77,697.82	134,214.00	136,610.00	2,396.00	1.79%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	261.69	139.56	13.26	500.00	300.00	-200.00	-40.00%
58 - OTHER EXPENDITURES	0.00	180.00	430.00	0.00	430.00	430.00	0.00%
Total Expense:	127,955.77	133,838.20	78,141.08	134,714.00	137,340.00	2,626.00	1.95%
Total Department: 41600 - LEGAL:	127,955.77	133,838.20	78,141.08	134,714.00	137,340.00	2,626.00	1.95%
Department: 41700 - BUILDING MAINTENANCE							
Revenue							
34 - CHARGES FOR SERVICES	41,201.82	28,624.82	18,282.80	31,383.00	53,500.00	22,117.00	70.47%
Total Revenue:	41,201.82	28,624.82	18,282.80	31,383.00	53,500.00	22,117.00	70.47%
Expense							
51 - SALARIES & WAGES	156,566.32	134,358.20	77,509.59	135,623.03	160,536.98	24,913.95	18.37%
52 - EMPLOYEE BENEFITS	57,339.97	62,054.01	32,208.86	58,280.95	65,196.30	6,915.35	11.87%
53 - PURCHASED SERVICES	68,853.28	19,733.53	9,589.78	65,948.00	63,761.00	-2,187.00	-3.32%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	13,618.47	11,591.29	4,892.40	13,900.00	11,450.00	-2,450.00	-17.63%
58 - OTHER EXPENDITURES	209.00	155.00	60.00	200.00	200.00	0.00	0.00%
Total Expense:	296,587.04	227,892.03	124,260.63	273,951.98	301,144.28	27,192.30	9.93%
Total Department: 41700 - BUILDING MAINTENANCE:	-255,385.22	-199,267.21	-105,977.83	-242,568.98	-247,644.28	-5,075.30	2.09%
Department: 41750 - ADULT COMMUNITY CENTER							
Revenue							
33 - INTERGOVERNMENTAL	3,914.33	5,658.73	2,980.32	3,400.00	3,500.00	100.00	2.94%
34 - CHARGES FOR SERVICES	18,489.97	7,687.16	5,602.66	16,000.00	16,000.00	0.00	0.00%
Total Revenue:	22,404.30	13,345.89	8,582.98	19,400.00	19,500.00	100.00	0.52%
Expense							
51 - SALARIES & WAGES	100,345.56	63,120.05	52,023.06	108,917.49	112,185.01	3,267.52	3.00%

Budget Comparison Report

Categor...	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Jul	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2021 FINAL	2022 PRE	Increase / (Decrease)	
52 - EMPLOYEE BENEFITS	33,890.40	32,453.80	20,504.71	40,518.31	43,347.23	2,828.92	6.98%
53 - PURCHASED SERVICES	29,152.64	13,971.58	8,369.99	19,762.00	18,684.00	-1,078.00	-5.45%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	13,030.95	3,697.41	2,315.01	11,200.00	11,800.00	600.00	5.36%
58 - OTHER EXPENDITURES	534.04	355.68	0.00	500.00	400.00	-100.00	-20.00%
Total Expense:	176,953.59	113,598.52	83,212.77	180,897.80	186,416.24	5,518.44	3.05%
Total Department: 41750 - ADULT COMMUNITY CENTER:	-154,549.29	-100,252.63	-74,629.79	-161,497.80	-166,916.24	-5,418.44	3.36%
Department: 41800 - INFORMATION TECHNOLOGY							
Revenue							
34 - CHARGES FOR SERVICES	0.00	7,000.00	0.00	7,000.00	7,000.00	0.00	0.00%
36 - MISCELLANEOUS	0.00	0.00	2,805.00	0.00	0.00	0.00	0.00%
Total Revenue:	0.00	7,000.00	2,805.00	7,000.00	7,000.00	0.00	0.00%
Expense							
53 - PURCHASED SERVICES	111,013.74	68,013.56	33,229.71	69,620.00	73,000.00	3,380.00	4.85%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	37,221.95	22,256.89	11,073.50	24,222.00	30,200.00	5,978.00	24.68%
58 - OTHER EXPENDITURES	2,636.62	34,497.10	28,454.42	28,440.00	37,560.00	9,120.00	32.07%
Total Expense:	150,872.31	124,767.55	72,757.63	122,282.00	140,760.00	18,478.00	15.11%
Total Department: 41800 - INFORMATION TECHNOLOGY:	-150,872.31	-117,767.55	-69,952.63	-115,282.00	-133,760.00	-18,478.00	16.03%
Department: 42100 - POLICE ADMINISTRATION							
Revenue							
33 - INTERGOVERNMENTAL	263,253.86	236,362.55	5,626.99	180,765.00	237,200.00	56,435.00	31.22%
34 - CHARGES FOR SERVICES	91,601.34	64,903.88	35,721.62	65,400.00	65,400.00	0.00	0.00%
35 - FINES & FORFEITURES	126,264.37	74,975.60	36,162.29	110,050.00	110,500.00	450.00	0.41%
36 - MISCELLANEOUS	99,372.54	99,163.20	57,864.09	102,000.00	102,000.00	0.00	0.00%
39 - OTHER FINANCING REVENUE	166,666.75	146,666.74	93,333.38	160,000.00	160,000.00	0.00	0.00%
Total Revenue:	747,158.86	622,071.97	228,708.37	618,215.00	675,100.00	56,885.00	9.20%
Expense							
51 - SALARIES & WAGES	1,801,675.65	1,950,748.07	1,098,873.43	2,028,014.27	2,143,039.82	115,025.55	5.67%
52 - EMPLOYEE BENEFITS	763,680.91	840,613.89	508,835.60	905,000.31	1,054,781.28	149,780.97	16.55%
53 - PURCHASED SERVICES	275,407.30	224,689.22	135,096.65	303,327.00	334,069.00	30,742.00	10.13%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	109,925.23	56,806.33	34,946.16	101,869.00	94,369.00	-7,500.00	-7.36%
55 - CAPITAL	11,445.00	0.00	0.00	0.00	0.00	0.00	0.00%
58 - OTHER EXPENDITURES	39,974.70	46,009.96	38,449.94	44,217.00	53,217.00	9,000.00	20.35%
Total Expense:	3,002,108.79	3,118,867.47	1,816,201.78	3,382,427.58	3,679,476.10	297,048.52	8.78%
Total Department: 42100 - POLICE ADMINISTRATION:	-2,254,949.93	-2,496,795.50	-1,587,493.41	-2,764,212.58	-3,004,376.10	-240,163.52	8.69%
Department: 42200 - CHEMICAL ASSESSMENT TEAM							
Revenue							
33 - INTERGOVERNMENTAL	0.00	59,954.60	6,942.98	60,000.00	60,000.00	0.00	0.00%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Categor...	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Jul	2021 FINAL	2022 PRE	Increase / (Decrease)	
36 - MISCELLANEOUS	0.00	2,162.25	0.00	0.00	0.00	0.00	0.00%
Total Revenue:	0.00	62,116.85	6,942.98	60,000.00	60,000.00	0.00	0.00%
Expense							
51 - SALARIES & WAGES	21,494.97	17,021.53	19,434.31	23,678.00	22,852.00	-826.00	-3.49%
52 - EMPLOYEE BENEFITS	3,781.34	2,689.74	1,109.68	2,111.00	2,259.00	148.00	7.01%
53 - PURCHASED SERVICES	11,720.30	20,879.08	10,492.65	13,906.00	18,207.00	4,301.00	30.93%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	23,204.21	13,092.61	9,373.00	20,262.00	16,562.00	-3,700.00	-18.26%
58 - OTHER EXPENDITURES	0.00	0.00	120.00	0.00	120.00	120.00	0.00%
Total Expense:	60,200.82	53,682.96	40,529.64	59,957.00	60,000.00	43.00	0.07%
Total Department: 42200 - CHEMICAL ASSESSMENT TEAM:	-60,200.82	8,433.89	-33,586.66	43.00	0.00	-43.00	-100.00%
Department: 42300 - EMERGENCY MANAGEMENT SYSTEMS							
Revenue							
36 - MISCELLANEOUS	0.00	19,316.83	0.00	0.00	0.00	0.00	0.00%
Total Revenue:	0.00	19,316.83	0.00	0.00	0.00	0.00	0.00%
Expense							
53 - PURCHASED SERVICES	5,698.17	22,576.29	6,429.06	18,424.00	19,424.00	1,000.00	5.43%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	726.06	6,766.83	0.00	1,000.00	500.00	-500.00	-50.00%
58 - OTHER EXPENDITURES	0.00	315.00	500.00	330.00	145.00	-185.00	-56.06%
Total Expense:	6,424.23	29,658.12	6,929.06	19,754.00	20,069.00	315.00	1.59%
Total Department: 42300 - EMERGENCY MANAGEMENT SYSTEMS:	-6,424.23	-10,341.29	-6,929.06	-19,754.00	-20,069.00	-315.00	1.59%
Department: 42400 - FIRE SERVICES							
Revenue							
33 - INTERGOVERNMENTAL	121,910.53	137,305.03	15,850.00	108,485.00	113,324.65	4,839.65	4.46%
34 - CHARGES FOR SERVICES	107,414.25	80,061.96	118,280.99	112,762.00	125,000.00	12,238.00	10.85%
36 - MISCELLANEOUS	7,652.46	2,863.00	15,506.62	2,000.00	2,000.00	0.00	0.00%
Total Revenue:	236,977.24	220,229.99	149,637.61	223,247.00	240,324.65	17,077.65	7.65%
Expense							
51 - SALARIES & WAGES	220,666.97	226,642.61	117,247.77	205,258.94	211,416.71	6,157.77	3.00%
52 - EMPLOYEE BENEFITS	24,202.97	18,168.52	14,559.23	18,946.00	18,251.00	-695.00	-3.67%
53 - PURCHASED SERVICES	282,606.13	266,366.67	134,266.46	270,931.00	272,996.00	2,065.00	0.76%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	59,748.06	65,198.30	31,984.34	66,700.00	61,700.00	-5,000.00	-7.50%
58 - OTHER EXPENDITURES	112,979.53	113,395.78	7,966.38	112,850.00	113,000.00	150.00	0.13%
Total Expense:	700,203.66	689,771.88	306,024.18	674,685.94	677,363.71	2,677.77	0.40%
Total Department: 42400 - FIRE SERVICES:	-463,226.42	-469,541.89	-156,386.57	-451,438.94	-437,039.06	14,399.88	-3.19%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Categor...	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Jul	2021 FINAL	2022 PRE	Increase / (Decrease)	
Department: 42500 - ANIMAL IMPOUNDMENT							
Revenue							
35 - FINES & FORFEITURES	1,160.00	2,145.00	1,455.62	2,400.00	2,400.00	0.00	0.00%
Total Revenue:	1,160.00	2,145.00	1,455.62	2,400.00	2,400.00	0.00	0.00%
Expense							
51 - SALARIES & WAGES	17,063.79	19,522.65	11,348.56	20,252.33	4,065.63	-16,186.70	-79.93%
52 - EMPLOYEE BENEFITS	4,957.42	8,922.73	5,616.02	9,920.33	1,183.92	-8,736.41	-88.07%
53 - PURCHASED SERVICES	4,525.16	4,116.83	2,135.56	11,451.00	12,547.00	1,096.00	9.57%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	756.95	772.00	82.87	1,200.00	1,200.00	0.00	0.00%
Total Expense:	27,303.32	33,334.21	19,183.01	42,823.66	18,996.55	-23,827.11	-55.64%
Total Department: 42500 - ANIMAL IMPOUNDMENT:	-26,143.32	-31,189.21	-17,727.39	-40,423.66	-16,596.55	23,827.11	-58.94%
Department: 42600 - MERIT OPERATIONS							
Expense							
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	0.00	0.00	342.56	0.00	0.00	0.00	0.00%
Total Expense:	0.00	0.00	342.56	0.00	0.00	0.00	0.00%
Total Department: 42600 - MERIT OPERATIONS:	0.00	0.00	342.56	0.00	0.00	0.00	0.00%
Department: 43100 - ENGINEERING							
Revenue							
32 - LICENSES & PERMITS	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00%
33 - INTERGOVERNMENTAL	0.00	13,800.00	9,200.00	0.00	0.00	0.00	0.00%
34 - CHARGES FOR SERVICES	743,413.11	555,500.22	0.00	835,100.00	815,383.00	-19,717.00	-2.36%
36 - MISCELLANEOUS	0.00	40.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:	743,413.11	570,840.22	9,200.00	835,100.00	815,383.00	-19,717.00	-2.36%
Expense							
51 - SALARIES & WAGES	527,747.28	648,954.76	297,431.92	568,925.80	635,157.56	66,231.76	11.64%
52 - EMPLOYEE BENEFITS	187,843.46	214,735.39	116,815.23	227,771.29	246,398.26	18,626.97	8.18%
53 - PURCHASED SERVICES	21,611.21	27,883.85	12,754.34	55,286.00	42,948.00	-12,338.00	-22.32%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	22,774.83	33,971.13	26,509.63	32,450.00	36,325.00	3,875.00	11.94%
55 - CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
58 - OTHER EXPENDITURES	2,421.02	2,280.81	0.00	2,200.00	1,487.00	-713.00	-32.41%
Total Expense:	762,397.80	927,825.94	453,511.12	886,633.09	962,315.82	75,682.73	8.54%
Total Department: 43100 - ENGINEERING:	-18,984.69	-356,985.72	-444,311.12	-51,533.09	-146,932.82	-95,399.73	185.12%
Department: 43200 - COMMUNITY PLANNING							
Revenue							
32 - LICENSES & PERMITS	357,729.03	235,614.37	136,530.37	305,300.00	284,200.00	-21,100.00	-6.91%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Categor...	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Jul	2021 FINAL	2022 PRE	Increase / (Decrease)	
34 - CHARGES FOR SERVICES	542.08	75.00	0.00	100.00	0.00	-100.00	-100.00%
Total Revenue:	358,271.11	235,689.37	136,530.37	305,400.00	284,200.00	-21,200.00	-6.94%
Expense							
51 - SALARIES & WAGES	324,919.32	311,902.54	177,541.54	324,936.70	300,671.32	-24,265.38	-7.47%
52 - EMPLOYEE BENEFITS	133,719.28	132,916.15	75,541.24	141,604.41	146,436.63	4,832.22	3.41%
53 - PURCHASED SERVICES	12,924.92	8,765.78	1,819.63	13,284.00	12,486.00	-798.00	-6.01%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	11,266.18	21,140.12	4,033.21	20,300.00	17,000.00	-3,300.00	-16.26%
58 - OTHER EXPENDITURES	19,264.22	21,667.12	7,700.37	15,000.00	14,000.00	-1,000.00	-6.67%
Total Expense:	502,093.92	496,391.71	266,635.99	515,125.11	490,593.95	-24,531.16	-4.76%
Total Department: 43200 - COMMUNITY PLANNING:	-143,822.81	-260,702.34	-130,105.62	-209,725.11	-206,393.95	3,331.16	-1.59%
Department: 43300 - STREET ADMINISTRATION							
Revenue							
33 - INTERGOVERNMENTAL	46,107.63	33,008.01	31,528.55	39,105.00	39,105.00	0.00	0.00%
36 - MISCELLANEOUS	41,569.75	33,944.67	17,276.62	30,000.00	30,000.00	0.00	0.00%
Total Revenue:	87,677.38	66,952.68	48,805.17	69,105.00	69,105.00	0.00	0.00%
Expense							
51 - SALARIES & WAGES	629,648.05	558,363.61	314,638.06	584,377.34	586,415.46	2,038.12	0.35%
52 - EMPLOYEE BENEFITS	263,356.51	270,766.27	151,172.46	286,936.11	301,314.38	14,378.27	5.01%
53 - PURCHASED SERVICES	671,524.67	489,266.82	253,574.54	513,599.00	542,226.00	28,627.00	5.57%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	100,980.71	65,444.65	32,061.06	74,400.00	70,800.00	-3,600.00	-4.84%
55 - CAPITAL	0.00	0.00	551.00	0.00	0.00	0.00	0.00%
58 - OTHER EXPENDITURES	5,793.00	694.25	81.00	6,880.00	6,880.00	0.00	0.00%
Total Expense:	1,671,302.94	1,384,535.60	752,078.12	1,466,192.45	1,507,635.84	41,443.39	2.83%
Total Department: 43300 - STREET ADMINISTRATION:	-1,583,625.56	-1,317,582.92	-703,272.95	-1,397,087.45	-1,438,530.84	-41,443.39	2.97%
Department: 43302 - STREET LIGHTING							
Expense							
53 - PURCHASED SERVICES	241,575.00	277,315.56	138,657.78	277,316.00	277,316.00	0.00	0.00%
Total Expense:	241,575.00	277,315.56	138,657.78	277,316.00	277,316.00	0.00	0.00%
Total Department: 43302 - STREET LIGHTING:	241,575.00	277,315.56	138,657.78	277,316.00	277,316.00	0.00	0.00%
Department: 43400 - AIRPORT							
Revenue							
33 - INTERGOVERNMENTAL	120,048.28	81,963.18	91,027.00	93,107.00	93,107.00	0.00	0.00%
34 - CHARGES FOR SERVICES	167,109.31	169,800.17	119,766.48	162,261.20	157,070.00	-5,191.20	-3.20%
36 - MISCELLANEOUS	9,836.59	609.35	0.00	5,000.00	0.00	-5,000.00	-100.00%
Total Revenue:	296,994.18	252,372.70	210,793.48	260,368.20	250,177.00	-10,191.20	-3.91%

Budget Comparison Report

Categor...	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Jul	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2021 FINAL	2022 PRE	Increase / (Decrease)	
Expense							
51 - SALARIES & WAGES	184,625.52	195,984.76	108,529.91	185,143.79	270,840.86	85,697.07	46.29%
52 - EMPLOYEE BENEFITS	76,116.94	88,449.55	49,376.17	80,241.66	121,718.68	41,477.02	51.69%
53 - PURCHASED SERVICES	176,964.10	167,442.02	99,606.44	228,826.00	245,960.00	17,134.00	7.49%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	41,318.11	40,562.79	18,432.18	36,125.00	38,900.00	2,775.00	7.68%
58 - OTHER EXPENDITURES	10,941.00	8,256.84	7,645.44	11,380.00	11,280.00	-100.00	-0.88%
Total Expense:	489,965.67	500,695.96	283,590.14	541,716.45	688,699.54	146,983.09	27.13%
Total Department: 43400 - AIRPORT:	-192,971.49	-248,323.26	-72,796.66	-281,348.25	-438,522.54	-157,174.29	55.86%
Department: 45100 - COMMUNITY SERVICE ADMIN							
Revenue							
33 - INTERGOVERNMENTAL	69,171.00	71,002.06	0.00	60,000.00	70,000.00	10,000.00	16.67%
34 - CHARGES FOR SERVICES	5,350.00	3,275.00	1,146.13	5,500.00	5,000.00	-500.00	-9.09%
36 - MISCELLANEOUS	9,398.09	24,132.86	760.00	5,500.00	2,500.00	-3,000.00	-54.55%
Total Revenue:	83,919.09	98,409.92	1,906.13	71,000.00	77,500.00	6,500.00	9.15%
Expense							
51 - SALARIES & WAGES	229,210.29	233,234.01	140,257.89	257,032.30	254,094.92	-2,937.38	-1.14%
52 - EMPLOYEE BENEFITS	75,759.86	79,238.29	42,509.46	85,485.29	88,356.57	2,871.28	3.36%
53 - PURCHASED SERVICES	12,659.75	7,688.06	2,997.03	16,153.00	16,631.00	478.00	2.96%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	28,253.39	22,048.55	10,919.44	25,000.00	25,200.00	200.00	0.80%
58 - OTHER EXPENDITURES	9,979.52	8,366.76	7,020.79	13,500.00	12,750.00	-750.00	-5.56%
Total Expense:	355,862.81	350,575.67	203,704.61	397,170.59	397,032.49	-138.10	-0.03%
Total Department: 45100 - COMMUNITY SERVICE ADMIN:	-271,943.72	-252,165.75	-201,798.48	-326,170.59	-319,532.49	6,638.10	-2.04%
Department: 45150 - AFTER SCHOOL PROGRAMS							
Expense							
51 - SALARIES & WAGES	5,466.60	2,823.25	0.00	13,822.59	14,237.27	414.68	3.00%
52 - EMPLOYEE BENEFITS	838.82	633.40	221.00	1,514.43	1,544.15	29.72	1.96%
53 - PURCHASED SERVICES	8,856.00	0.00	17,000.00	8,500.00	8,500.00	0.00	0.00%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	1,632.75	496.89	0.00	1,500.00	0.00	-1,500.00	-100.00%
Total Expense:	16,794.17	3,953.54	17,221.00	25,337.02	24,281.42	-1,055.60	-4.17%
Total Department: 45150 - AFTER SCHOOL PROGRAMS:	16,794.17	3,953.54	17,221.00	25,337.02	24,281.42	-1,055.60	-4.17%
Department: 45200 - PARKS							
Revenue							
34 - CHARGES FOR SERVICES	38,383.31	0.00	7,618.00	51,000.00	16,500.00	-34,500.00	-67.65%
36 - MISCELLANEOUS	41,076.80	17,359.23	22,576.99	25,000.00	15,000.00	-10,000.00	-40.00%
Total Revenue:	79,460.11	17,359.23	30,194.99	76,000.00	31,500.00	-44,500.00	-58.55%
Expense							
51 - SALARIES & WAGES	321,326.32	311,265.38	191,720.87	365,453.59	377,642.02	12,188.43	3.34%

Budget Comparison Report

Categor...	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Jul	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2021 FINAL	2022 PRE	Increase / (Decrease)	
52 - EMPLOYEE BENEFITS	91,037.35	91,736.28	54,553.08	103,328.69	126,780.06	23,451.37	22.70%
53 - PURCHASED SERVICES	233,310.75	291,311.26	89,597.61	252,241.00	265,627.00	13,386.00	5.31%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	109,470.99	87,133.32	57,406.82	105,700.00	100,400.00	-5,300.00	-5.01%
58 - OTHER EXPENDITURES	1,268.75	378.75	2,286.10	2,500.00	4,000.00	1,500.00	60.00%
Total Expense:	756,414.16	781,824.99	395,564.48	829,223.28	874,449.08	45,225.80	5.45%
Total Department: 45200 - PARKS:	-676,954.05	-764,465.76	-365,369.49	-753,223.28	-842,949.08	-89,725.80	11.91%
Department: 45300 - AQUATIC CENTER							
Revenue							
34 - CHARGES FOR SERVICES	88,573.80	16,484.50	84,800.95	91,000.00	106,000.00	15,000.00	16.48%
37 - PROPRIETARY OPERATING	0.00	0.00	865.37	0.00	0.00	0.00	0.00%
Total Revenue:	88,573.80	16,484.50	85,666.32	91,000.00	106,000.00	15,000.00	16.48%
Expense							
51 - SALARIES & WAGES	83,507.80	64,218.52	45,834.85	105,996.39	109,176.28	3,179.89	3.00%
52 - EMPLOYEE BENEFITS	5,871.39	8,599.36	4,646.80	12,415.73	12,497.99	82.26	0.66%
53 - PURCHASED SERVICES	67,693.79	39,648.03	31,693.60	90,642.00	90,864.00	222.00	0.24%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	57,664.52	28,091.18	34,207.64	57,000.00	59,500.00	2,500.00	4.39%
58 - OTHER EXPENDITURES	800.42	20.00	2,094.41	500.00	1,800.00	1,300.00	260.00%
Total Expense:	215,537.92	140,577.09	118,477.30	266,554.12	273,838.27	7,284.15	2.73%
Total Department: 45300 - AQUATIC CENTER:	-126,964.12	-124,092.59	-32,810.98	-175,554.12	-167,838.27	7,715.85	-4.40%
Department: 45400 - BAND							
Revenue							
33 - INTERGOVERNMENTAL	5,767.77	0.00	0.00	6,000.00	6,000.00	0.00	0.00%
Total Revenue:	5,767.77	0.00	0.00	6,000.00	6,000.00	0.00	0.00%
Expense							
51 - SALARIES & WAGES	9,430.91	0.00	0.00	10,490.00	13,104.00	2,614.00	24.92%
52 - EMPLOYEE BENEFITS	1,003.57	314.00	-85.00	1,146.49	1,364.53	218.04	19.02%
53 - PURCHASED SERVICES	194.00	143.00	6.00	196.00	12.00	-184.00	-93.88%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	181.78	0.00	0.00	400.00	500.00	100.00	25.00%
Total Expense:	10,810.26	457.00	-79.00	12,232.49	14,980.53	2,748.04	22.47%
Total Department: 45400 - BAND:	-5,042.49	-457.00	79.00	-6,232.49	-8,980.53	-2,748.04	44.09%
Department: 45500 - LIBRARY							
Expense							
58 - OTHER EXPENDITURES	0.00	655,134.00	390,712.00	669,799.00	747,332.00	77,533.00	11.58%
Total Expense:	0.00	655,134.00	390,712.00	669,799.00	747,332.00	77,533.00	11.58%
Total Department: 45500 - LIBRARY:	0.00	655,134.00	390,712.00	669,799.00	747,332.00	77,533.00	11.58%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Categor...	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Jul	2021 FINAL	2022 PRE	Increase / (Decrease)	
Department: 45600 - COMMUNITY EDUCATION							
Revenue							
34 - CHARGES FOR SERVICES	117,301.10	51,162.25	38,884.00	125,000.00	125,000.00	0.00	0.00%
Total Revenue:	117,301.10	51,162.25	38,884.00	125,000.00	125,000.00	0.00	0.00%
Expense							
51 - SALARIES & WAGES	107,586.00	77,626.97	44,431.50	122,895.09	129,630.27	6,735.18	5.48%
52 - EMPLOYEE BENEFITS	18,775.17	16,091.44	8,544.85	19,105.57	25,233.76	6,128.19	32.08%
53 - PURCHASED SERVICES	13,090.60	5,355.09	4,283.69	16,150.00	18,680.00	2,530.00	15.67%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	23,433.02	19,519.21	14,310.38	25,000.00	18,800.00	-6,200.00	-24.80%
58 - OTHER EXPENDITURES	202.00	910.46	65.00	1,300.00	1,000.00	-300.00	-23.08%
Total Expense:	163,086.79	119,503.17	71,635.42	184,450.66	193,344.03	8,893.37	4.82%
Total Department: 45600 - COMMUNITY EDUCATION:	-45,785.69	-68,340.92	-32,751.42	-59,450.66	-68,344.03	-8,893.37	14.96%
Department: 45700 - RECREATION							
Revenue							
33 - INTERGOVERNMENTAL	0.00	5,450.00	0.00	0.00	0.00	0.00	0.00%
34 - CHARGES FOR SERVICES	215,890.79	93,205.95	164,583.70	205,500.00	200,000.00	-5,500.00	-2.68%
Total Revenue:	215,890.79	98,655.95	164,583.70	205,500.00	200,000.00	-5,500.00	-2.68%
Expense							
51 - SALARIES & WAGES	117,781.26	87,198.65	70,122.28	144,076.32	148,398.61	4,322.29	3.00%
52 - EMPLOYEE BENEFITS	38,511.06	26,528.15	11,200.83	22,075.13	28,807.01	6,731.88	30.50%
53 - PURCHASED SERVICES	17,729.98	17,239.50	19,489.00	24,150.00	24,480.00	330.00	1.37%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	47,835.99	11,963.16	19,108.50	44,000.00	40,000.00	-4,000.00	-9.09%
58 - OTHER EXPENDITURES	10.00	130.00	910.00	750.00	1,400.00	650.00	86.67%
Total Expense:	221,868.29	143,059.46	120,830.61	235,051.45	243,085.62	8,034.17	3.42%
Total Department: 45700 - RECREATION:	-5,977.50	-44,403.51	43,753.09	-29,551.45	-43,085.62	-13,534.17	45.80%
Department: 49900 - TRANSFERS							
Revenue							
39 - OTHER FINANCING REVENUE	225,000.00	300,000.00	175,000.00	300,000.00	300,000.00	0.00	0.00%
Total Revenue:	225,000.00	300,000.00	175,000.00	300,000.00	300,000.00	0.00	0.00%
Expense							
59 - OTHER FINANCING USES	600,000.00	100,000.00	250,000.00	0.00	0.00	0.00	0.00%
Total Expense:	600,000.00	100,000.00	250,000.00	0.00	0.00	0.00	0.00%
Total Department: 49900 - TRANSFERS:	-375,000.00	200,000.00	-75,000.00	300,000.00	300,000.00	0.00	0.00%
Total Fund: 101 - GENERAL FUND:	255,283.08	185,426.26	191,753.45	-142,000.00	-373,662.92	-231,662.92	163.14%

Budget Comparison Report

Categor...	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Jul	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2021 FINAL	2022 PRE	Increase / (Decrease)	
Fund: 208 - EDA ADMINISTRATION							
Department: 46300 - ECONOMIC DEVELOPMENT AUTHORITY							
Revenue							
31 - TAXES	125,377.95	134,062.89	74,162.72	135,000.00	159,000.00	24,000.00	17.78%
33 - INTERGOVERNMENTAL	0.00	543,631.43	0.00	0.00	0.00	0.00	0.00%
34 - CHARGES FOR SERVICES	0.00	0.00	0.00	0.00	3,500.00	3,500.00	0.00%
36 - MISCELLANEOUS	11,430.48	3,714.67	217.33	3,600.00	1,244.00	-2,356.00	-65.44%
Total Revenue:	136,808.43	681,408.99	74,380.05	138,600.00	163,744.00	25,144.00	18.14%
Expense							
51 - SALARIES & WAGES	2,700.00	56,607.48	42,927.94	107,921.60	93,854.46	-14,067.14	-13.03%
52 - EMPLOYEE BENEFITS	206.55	10,280.99	18,512.88	34,247.01	41,187.89	6,940.88	20.27%
53 - PURCHASED SERVICES	120,957.73	35,857.82	7,730.50	9,723.00	14,582.00	4,859.00	49.97%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	5,289.07	2,447.68	483.00	3,400.00	3,400.00	0.00	0.00%
58 - OTHER EXPENDITURES	11,478.74	540,549.64	7,348.17	9,570.00	10,650.00	1,080.00	11.29%
Total Expense:	140,632.09	645,743.61	77,002.49	164,861.61	163,674.35	-1,187.26	-0.72%
Total Department: 46300 - ECONOMIC DEVELOPMENT AUTHORI...	-3,823.66	35,665.38	-2,622.44	-26,261.61	69.65	26,331.26	-100.27%
Total Fund: 208 - EDA ADMINISTRATION:	-3,823.66	35,665.38	-2,622.44	-26,261.61	69.65	26,331.26	-100.27%
Fund: 211 - LIBRARY FUND							
Department: 45500 - LIBRARY							
Revenue							
33 - INTERGOVERNMENTAL	942,563.00	991,488.48	586,043.50	1,004,653.00	1,120,952.00	116,299.00	11.58%
34 - CHARGES FOR SERVICES	1,826.75	2,691.20	1,237.70	1,500.00	6,300.00	4,800.00	320.00%
35 - FINES & FORFEITURES	8,869.40	4,253.52	3,320.34	7,500.00	7,500.00	0.00	0.00%
36 - MISCELLANEOUS	43,699.99	34,767.94	7,352.82	21,550.00	16,750.00	-4,800.00	-22.27%
37 - PROPRIETARY OPERATING	16.85	-2.02	11.45	0.00	0.00	0.00	0.00%
Total Revenue:	996,975.99	1,033,199.12	597,965.81	1,035,203.00	1,151,502.00	116,299.00	11.23%
Expense							
51 - SALARIES & WAGES	599,534.08	594,057.84	343,436.70	644,611.00	667,780.00	23,169.00	3.59%
52 - EMPLOYEE BENEFITS	152,187.79	153,077.77	85,245.31	186,563.00	221,228.00	34,665.00	18.58%
53 - PURCHASED SERVICES	124,122.11	122,386.41	84,458.31	115,410.00	164,370.00	48,960.00	42.42%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	101,282.49	104,755.45	49,630.41	105,771.00	105,709.00	-62.00	-0.06%
55 - CAPITAL	0.00	6,412.00	0.00	0.00	0.00	0.00	0.00%
58 - OTHER EXPENDITURES	41,840.71	42,588.63	10,021.08	2,275.00	2,575.00	300.00	13.19%
Total Expense:	1,018,967.18	1,023,278.10	572,791.81	1,054,630.00	1,161,662.00	107,032.00	10.15%
Total Department: 45500 - LIBRARY:	-21,991.19	9,921.02	25,174.00	-19,427.00	-10,160.00	9,267.00	-47.70%
Total Fund: 211 - LIBRARY FUND:	-21,991.19	9,921.02	25,174.00	-19,427.00	-10,160.00	9,267.00	-47.70%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Categor...	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Jul	2021 FINAL	2022 PRE	Increase / (Decrease)	
Fund: 240 - COMM ED DRIVER'S TRAINING							
Department: 45600 - COMMUNITY EDUCATION							
Revenue							
34 - CHARGES FOR SERVICES	57,815.00	58,240.00	44,695.00	46,800.00	48,250.00	1,450.00	3.10%
36 - MISCELLANEOUS	0.00	737.73	181.70	1,200.00	1,172.00	-28.00	-2.33%
Total Revenue:	57,815.00	58,977.73	44,876.70	48,000.00	49,422.00	1,422.00	2.96%
Expense							
53 - PURCHASED SERVICES	42,628.30	52,540.71	10,059.53	42,000.00	45,500.00	3,500.00	8.33%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	32,472.04	5,622.81	803.02	19,000.00	17,000.00	-2,000.00	-10.53%
58 - OTHER EXPENDITURES	0.00	1,195.00	922.50	1,000.00	1,000.00	0.00	0.00%
Total Expense:	75,100.34	59,358.52	11,785.05	62,000.00	63,500.00	1,500.00	2.42%
Total Department: 45600 - COMMUNITY EDUCATION:	-17,285.34	-380.79	33,091.65	-14,000.00	-14,078.00	-78.00	0.56%
Total Fund: 240 - COMM ED DRIVER'S TRAINING:	-17,285.34	-380.79	33,091.65	-14,000.00	-14,078.00	-78.00	0.56%
Fund: 256 - SALES/LODGING TAX							
Department: 00000 - GENERAL GOVERNMENT							
Revenue							
31 - TAXES	2,136,571.56	2,008,464.31	885,490.06	2,037,594.00	2,117,000.00	79,406.00	3.90%
36 - MISCELLANEOUS	17,401.78	15,917.44	1,948.72	22,250.00	20,247.00	-2,003.00	-9.00%
Total Revenue:	2,153,973.34	2,024,381.75	887,438.78	2,059,844.00	2,137,247.00	77,403.00	3.76%
Expense							
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	0.00	721.50	0.00	0.00	0.00	0.00	0.00%
58 - OTHER EXPENDITURES	185.37	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:	185.37	721.50	0.00	0.00	0.00	0.00	0.00%
Total Department: 00000 - GENERAL GOVERNMENT:	2,153,787.97	2,023,660.25	887,438.78	2,059,844.00	2,137,247.00	77,403.00	3.76%
Department: 49900 - TRANSFERS							
Expense							
59 - OTHER FINANCING USES	2,152,500.00	2,233,192.00	452,074.00	2,230,594.00	2,237,172.00	6,578.00	0.29%
Total Expense:	2,152,500.00	2,233,192.00	452,074.00	2,230,594.00	2,237,172.00	6,578.00	0.29%
Total Department: 49900 - TRANSFERS:	2,152,500.00	2,233,192.00	452,074.00	2,230,594.00	2,237,172.00	6,578.00	0.29%
Total Fund: 256 - SALES/LODGING TAX:	1,287.97	-209,531.75	435,364.78	-170,750.00	-99,925.00	70,825.00	-41.48%
Fund: 258 - ASC ARENA							
Department: 45900 - AMATEUR SPORTS CENTER							
Revenue							
33 - INTERGOVERNMENTAL	0.00	4,004.48	0.00	0.00	0.00	0.00	0.00%
34 - CHARGES FOR SERVICES	194,032.75	181,540.49	84,453.75	160,000.00	170,000.00	10,000.00	6.25%
36 - MISCELLANEOUS	1,777.81	5,926.95	457.39	2,200.00	1,514.00	-686.00	-31.18%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Categor...	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Jul	2021 FINAL	2022 PRE	Increase / (Decrease)	
Total Revenue:	195,810.56	191,471.92	84,911.14	162,200.00	171,514.00	9,314.00	5.74%
Expense							
51 - SALARIES & WAGES	196,924.35	212,199.12	128,344.72	254,776.16	269,485.72	14,709.56	5.77%
52 - EMPLOYEE BENEFITS	97,411.30	105,548.18	54,571.11	103,557.30	110,567.48	7,010.18	6.77%
53 - PURCHASED SERVICES	309,983.91	366,135.83	157,607.86	352,653.00	350,714.00	-1,939.00	-0.55%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	43,449.31	27,969.37	11,563.17	42,300.00	48,050.00	5,750.00	13.59%
55 - CAPITAL	5,541.74	156,704.80	0.00	0.00	0.00	0.00	0.00%
58 - OTHER EXPENDITURES	779.96	584.25	616.29	750.00	800.00	50.00	6.67%
Total Expense:	654,090.57	869,141.55	352,703.15	754,036.46	779,617.20	25,580.74	3.39%
Total Department: 45900 - AMATEUR SPORTS CENTER:	-458,280.01	-677,669.63	-267,792.01	-591,836.46	-608,103.20	-16,266.74	2.75%
Department: 49900 - TRANSFERS							
Revenue							
39 - OTHER FINANCING REVENUE	530,000.00	610,692.00	352,912.00	605,000.00	608,160.00	3,160.00	0.52%
Total Revenue:	530,000.00	610,692.00	352,912.00	605,000.00	608,160.00	3,160.00	0.52%
Total Department: 49900 - TRANSFERS:	530,000.00	610,692.00	352,912.00	605,000.00	608,160.00	3,160.00	0.52%
Total Fund: 258 - ASC ARENA:	71,719.99	-66,977.63	85,119.99	13,163.54	56.80	-13,106.74	-99.57%
Fund: 270 - MERIT							
Department: 42600 - MERIT OPERATIONS							
Revenue							
33 - INTERGOVERNMENTAL	0.00	16,132.20	750.00	0.00	0.00	0.00	0.00%
34 - CHARGES FOR SERVICES	34,533.44	50,194.70	29,939.15	40,000.00	50,000.00	10,000.00	25.00%
36 - MISCELLANEOUS	1,622.70	3,029.04	1,005.39	1,700.00	2,692.00	992.00	58.35%
Total Revenue:	36,156.14	69,355.94	31,694.54	41,700.00	52,692.00	10,992.00	26.36%
Expense							
51 - SALARIES & WAGES	62,785.17	57,127.70	38,615.99	81,515.86	83,831.54	2,315.68	2.84%
52 - EMPLOYEE BENEFITS	30,169.41	27,476.70	18,143.68	34,870.85	37,659.60	2,788.75	8.00%
53 - PURCHASED SERVICES	59,237.49	57,898.68	37,664.75	80,444.00	92,159.00	11,715.00	14.56%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	10,994.78	4,361.36	4,027.95	6,250.00	9,300.00	3,050.00	48.80%
58 - OTHER EXPENDITURES	2,724.40	10.00	18.17	3,175.00	2,730.00	-445.00	-14.02%
Total Expense:	165,911.25	146,874.44	98,470.54	206,255.71	225,680.14	19,424.43	9.42%
Total Department: 42600 - MERIT OPERATIONS:	-129,755.11	-77,518.50	-66,776.00	-164,555.71	-172,988.14	-8,432.43	5.12%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Categor...	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Jul	2021 FINAL	2022 PRE	Increase / (Decrease)	
Department: 49900 - TRANSFERS							
Revenue							
39 - OTHER FINANCING REVENUE	162,500.00	162,500.00	99,162.00	170,000.00	173,004.00	3,004.00	1.77%
Total Revenue:	162,500.00	162,500.00	99,162.00	170,000.00	173,004.00	3,004.00	1.77%
Total Department: 49900 - TRANSFERS:	162,500.00	162,500.00	99,162.00	170,000.00	173,004.00	3,004.00	1.77%
Total Fund: 270 - MERIT:	32,744.89	84,981.50	32,386.00	5,444.29	15.86	-5,428.43	-99.71%
Fund: 401 - CAPITAL EQUIPMENT FUND							
Department: 00000 - GENERAL GOVERNMENT							
Revenue							
31 - TAXES	401,524.47	397,388.40	220,190.73	400,000.00	450,000.00	50,000.00	12.50%
33 - INTERGOVERNMENTAL	0.00	152,768.45	0.00	0.00	0.00	0.00	0.00%
36 - MISCELLANEOUS	13,240.42	6,757.98	2,389.83	8,500.00	19,652.00	11,152.00	131.20%
39 - OTHER FINANCING REVENUE	0.00	466,522.00	483,237.70	13,000.00	0.00	-13,000.00	-100.00%
Total Revenue:	414,764.89	1,023,436.83	705,818.26	421,500.00	469,652.00	48,152.00	11.42%
Expense							
55 - CAPITAL	0.00	0.00	0.00	0.00	140,000.00	140,000.00	0.00%
Total Expense:	0.00	0.00	0.00	0.00	140,000.00	140,000.00	0.00%
Total Department: 00000 - GENERAL GOVERNMENT:	414,764.89	1,023,436.83	705,818.26	421,500.00	329,652.00	-91,848.00	-21.79%
Department: 41100 - MAYOR & COUNCIL							
Expense							
58 - OTHER EXPENDITURES	115.87	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:	115.87	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 41100 - MAYOR & COUNCIL:	115.87	0.00	0.00	0.00	0.00	0.00	0.00%
Department: 41200 - CABLE COMMISSION							
Revenue							
31 - TAXES	60,823.06	38,230.08	14,185.05	50,000.00	0.00	-50,000.00	-100.00%
33 - INTERGOVERNMENTAL	0.00	13,840.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:	60,823.06	52,070.08	14,185.05	50,000.00	0.00	-50,000.00	-100.00%
Expense							
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	661.88	11,113.32	2,803.07	0.00	0.00	0.00	0.00%
55 - CAPITAL	34,447.23	13,840.00	16,922.54	0.00	0.00	0.00	0.00%
Total Expense:	35,109.11	24,953.32	19,725.61	0.00	0.00	0.00	0.00%
Total Department: 41200 - CABLE COMMISSION:	25,713.95	27,116.76	-5,540.56	50,000.00	0.00	-50,000.00	-100.00%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2021 FINAL	2022 PRE	Increase / (Decrease)	
Categor...	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Jul				
Department: 41750 - ADULT COMMUNITY CENTER							
Expense							
55 - CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 41750 - ADULT COMMUNITY CENTER:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Department: 42100 - POLICE ADMINISTRATION							
Revenue							
39 - OTHER FINANCING REVENUE	0.00	0.00	7,731.50	0.00	0.00	0.00	0.00%
Total Revenue:	0.00	0.00	7,731.50	0.00	0.00	0.00	0.00%
Expense							
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	0.00	10,865.26	0.00	0.00	0.00	0.00	0.00%
55 - CAPITAL	10,000.00	177,985.91	0.00	87,416.00	89,688.00	2,272.00	2.60%
Total Expense:	10,000.00	188,851.17	0.00	87,416.00	89,688.00	2,272.00	2.60%
Total Department: 42100 - POLICE ADMINISTRATION:	-10,000.00	-188,851.17	7,731.50	-87,416.00	-89,688.00	-2,272.00	2.60%
Department: 42300 - EMERGENCY MANAGEMENT SYSTEMS							
Expense							
55 - CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 42300 - EMERGENCY MANAGEMENT SYSTEMS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Department: 42400 - FIRE SERVICES							
Revenue							
36 - MISCELLANEOUS	325.00	4,105.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:	325.00	4,105.00	0.00	0.00	0.00	0.00	0.00%
Expense							
53 - PURCHASED SERVICES	3,980.36	0.00	0.00	0.00	0.00	0.00	0.00%
55 - CAPITAL	0.00	245,855.97	6,488.56	0.00	64,000.00	64,000.00	0.00%
Total Expense:	3,980.36	245,855.97	6,488.56	0.00	64,000.00	64,000.00	0.00%
Total Department: 42400 - FIRE SERVICES:	-3,655.36	-241,750.97	-6,488.56	0.00	-64,000.00	-64,000.00	0.00%
Department: 42600 - MERIT OPERATIONS							
Expense							
55 - CAPITAL	0.00	0.00	0.00	31,650.00	0.00	-31,650.00	-100.00%
Total Expense:	0.00	0.00	0.00	31,650.00	0.00	-31,650.00	-100.00%
Total Department: 42600 - MERIT OPERATIONS:	0.00	0.00	0.00	31,650.00	0.00	-31,650.00	-100.00%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Categor...	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Jul	2021 FINAL	2022 PRE	Increase / (Decrease)	
Department: 43100 - ENGINEERING							
Expense							
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	0.00	4,759.65	0.00	0.00	0.00	0.00	0.00%
55 - CAPITAL	33,628.66	186,890.54	-1,514.05	35,000.00	60,000.00	25,000.00	71.43%
Total Expense:	33,628.66	191,650.19	-1,514.05	35,000.00	60,000.00	25,000.00	71.43%
Total Department: 43100 - ENGINEERING:	33,628.66	191,650.19	-1,514.05	35,000.00	60,000.00	25,000.00	71.43%
Department: 43200 - COMMUNITY PLANNING							
Expense							
55 - CAPITAL	50,467.22	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:	50,467.22	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 43200 - COMMUNITY PLANNING:	50,467.22	0.00	0.00	0.00	0.00	0.00	0.00%
Department: 43300 - STREET ADMINISTRATION							
Expense							
53 - PURCHASED SERVICES	0.00	17,818.27	0.00	0.00	0.00	0.00	0.00%
55 - CAPITAL	35,298.47	280,756.00	253,760.75	131,000.00	157,000.00	26,000.00	19.85%
Total Expense:	35,298.47	298,574.27	253,760.75	131,000.00	157,000.00	26,000.00	19.85%
Total Department: 43300 - STREET ADMINISTRATION:	35,298.47	298,574.27	253,760.75	131,000.00	157,000.00	26,000.00	19.85%
Department: 43400 - AIRPORT							
Revenue							
33 - INTERGOVERNMENTAL	102,723.32	204,596.56	39,723.32	52,500.00	35,000.00	-17,500.00	-33.33%
Total Revenue:	102,723.32	204,596.56	39,723.32	52,500.00	35,000.00	-17,500.00	-33.33%
Expense							
53 - PURCHASED SERVICES	5,000.00	46,255.80	0.00	0.00	0.00	0.00	0.00%
55 - CAPITAL	50,000.00	266,478.05	0.00	75,000.00	92,000.00	17,000.00	22.67%
Total Expense:	55,000.00	312,733.85	0.00	75,000.00	92,000.00	17,000.00	22.67%
Total Department: 43400 - AIRPORT:	47,723.32	-108,137.29	39,723.32	-22,500.00	-57,000.00	-34,500.00	153.33%
Department: 45100 - COMMUNITY SERVICE ADMIN							
Revenue							
36 - MISCELLANEOUS	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 45100 - COMMUNITY SERVICE ADMIN:	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Department: 45200 - PARKS							
Revenue							
36 - MISCELLANEOUS	0.00	0.00	15,175.00	0.00	0.00	0.00	0.00%
Total Revenue:	0.00	0.00	15,175.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Categor...	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Jul	2021 FINAL	2022 PRE	Increase / (Decrease)	
Expense							
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	0.00	0.00	3,223.00	0.00	0.00	0.00	0.00%
55 - CAPITAL	111,496.88	79,698.50	37,900.00	158,800.00	85,500.00	-73,300.00	-46.16%
Total Expense:	111,496.88	79,698.50	41,123.00	158,800.00	85,500.00	-73,300.00	-46.16%
Total Department: 45200 - PARKS:	-111,496.88	-79,698.50	-25,948.00	-158,800.00	-85,500.00	73,300.00	-46.16%
Department: 45300 - AQUATIC CENTER							
Expense							
53 - PURCHASED SERVICES	0.00	3,870.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:	0.00	3,870.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 45300 - AQUATIC CENTER:	0.00	3,870.00	0.00	0.00	0.00	0.00	0.00%
Department: 46300 - ECONOMIC DEVELOPMENT AUTHORITY							
Expense							
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	1,400.50	0.00	0.00	0.00	0.00	0.00	0.00%
55 - CAPITAL	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:	6,400.50	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 46300 - ECONOMIC DEVELOPMENT AUTHORI...	6,400.50	0.00	0.00	0.00	0.00	0.00	0.00%
Department: 47000 - DEBT SERVICE							
Expense							
58 - OTHER EXPENDITURES	0.00	9,942.72	13,598.97	0.00	0.00	0.00	0.00%
Total Expense:	0.00	9,942.72	13,598.97	0.00	0.00	0.00	0.00%
Total Department: 47000 - DEBT SERVICE:	0.00	9,942.72	13,598.97	0.00	0.00	0.00	0.00%
Total Fund: 401 - CAPITAL EQUIPMENT FUND:	247,139.20	-71,921.52	449,450.29	5,134.00	-183,536.00	-188,670.00	-3,674.91%
Fund: 495 - PUBLIC IMPROVE REVOLVING							
Department: 00000 - GENERAL GOVERNMENT							
Revenue							
31 - TAXES	315.56	247,502.72	146,889.00	275,000.00	350,000.00	75,000.00	27.27%
33 - INTERGOVERNMENTAL	0.00	15,000.00	24,135.00	0.00	0.00	0.00	0.00%
34 - CHARGES FOR SERVICES	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
35 - FINES & FORFEITURES	7,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
36 - MISCELLANEOUS	162,880.45	115,930.97	38,800.40	157,000.00	12,027.00	-144,973.00	-92.34%
Total Revenue:	174,196.01	378,433.69	209,824.40	432,000.00	362,027.00	-69,973.00	-16.20%
Total Department: 00000 - GENERAL GOVERNMENT:	174,196.01	378,433.69	209,824.40	432,000.00	362,027.00	-69,973.00	-16.20%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Categor...	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Jul	2021 FINAL	2022 PRE	Increase / (Decrease)	
Department: 43300 - STREET ADMINISTRATION							
Revenue							
36 - MISCELLANEOUS	369.84	462.63	0.00	0.00	0.00	0.00	0.00%
Total Revenue:	369.84	462.63	0.00	0.00	0.00	0.00	0.00%
Expense							
53 - PURCHASED SERVICES	191,189.68	9,034.78	40,231.40	993.00	1,003.00	10.00	1.01%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	627.00	0.00	0.00	0.00	0.00	0.00	0.00%
55 - CAPITAL	561,434.36	602,050.84	591,847.82	625,000.00	625,000.00	0.00	0.00%
58 - OTHER EXPENDITURES	3,798.00	3,198.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:	757,049.04	614,283.62	632,079.22	625,993.00	626,003.00	10.00	0.00%
Total Department: 43300 - STREET ADMINISTRATION:	-756,679.20	-613,820.99	-632,079.22	-625,993.00	-626,003.00	-10.00	0.00%
Department: 49900 - TRANSFERS							
Revenue							
39 - OTHER FINANCING REVENUE	620,997.50	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:	620,997.50	0.00	0.00	0.00	0.00	0.00	0.00%
Expense							
59 - OTHER FINANCING USES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 49900 - TRANSFERS:	620,997.50	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 495 - PUBLIC IMPROVE REVOLVING:	38,514.31	-235,387.30	-422,254.82	-193,993.00	-263,976.00	-69,983.00	36.08%
Fund: 602 - WASTE WATER OPERATING							
Department: 47000 - DEBT SERVICE							
Expense							
53 - PURCHASED SERVICES	0.00	0.00	646.84	856.00	646.84	-209.16	-24.43%
56 - DEBT SERVICE	216,808.27	245,879.14	205,657.94	278,132.00	292,129.00	13,997.00	5.03%
Total Expense:	216,808.27	245,879.14	206,304.78	278,988.00	292,775.84	13,787.84	4.94%
Total Department: 47000 - DEBT SERVICE:	216,808.27	245,879.14	206,304.78	278,988.00	292,775.84	13,787.84	4.94%
Department: 49500 - WASTE WATER							
Revenue							
32 - LICENSES & PERMITS	0.00	0.00	50.00	0.00	0.00	0.00	0.00%
33 - INTERGOVERNMENTAL	0.00	6,195.11	0.00	0.00	0.00	0.00	0.00%
34 - CHARGES FOR SERVICES	15,282.00	15,282.00	14,808.60	15,282.00	14,808.60	-473.40	-3.10%
36 - MISCELLANEOUS	581,169.59	159,893.89	11,652.87	120,000.00	161,447.00	41,447.00	34.54%
37 - PROPRIETARY OPERATING	5,359,354.77	5,338,469.21	2,277,592.62	5,509,000.00	5,439,600.00	-69,400.00	-1.26%
39 - OTHER FINANCING REVENUE	42,158.05	52,915.81	0.00	0.00	0.00	0.00	0.00%
Total Revenue:	5,997,964.41	5,572,756.02	2,304,104.09	5,644,282.00	5,615,855.60	-28,426.40	-0.50%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Categor...	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Jul	2021 FINAL	2022 PRE	Increase / (Decrease)	
Expense							
51 - SALARIES & WAGES	824,956.22	858,480.13	474,438.10	855,220.96	895,357.79	40,136.83	4.69%
52 - EMPLOYEE BENEFITS	337,683.62	288,523.90	209,635.04	378,194.14	409,955.58	31,761.44	8.40%
53 - PURCHASED SERVICES	1,141,941.07	1,888,943.82	851,616.84	1,048,136.00	1,075,915.00	27,779.00	2.65%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	303,457.45	312,841.99	173,042.96	312,500.00	311,700.00	-800.00	-0.26%
55 - CAPITAL	1,697,774.50	1,707,186.12	1,331,820.59	1,708,140.00	1,723,140.00	15,000.00	0.88%
58 - OTHER EXPENDITURES	17,808.84	22,398.26	19,118.99	17,651.00	59,957.00	42,306.00	239.68%
Total Expense:	4,323,621.70	5,078,374.22	3,059,672.52	4,319,842.10	4,476,025.37	156,183.27	3.62%
Total Department: 49500 - WASTE WATER:	1,674,342.71	494,381.80	-755,568.43	1,324,439.90	1,139,830.23	-184,609.67	-13.94%
Department: 49900 - TRANSFERS							
Expense							
59 - OTHER FINANCING USES	20,997.50	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:	20,997.50	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 49900 - TRANSFERS:	20,997.50	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 602 - WASTE WATER OPERATING:	1,436,536.94	248,502.66	-961,873.21	1,045,451.90	847,054.39	-198,397.51	-18.98%
Fund: 609 - LIQUOR							
Department: 47000 - DEBT SERVICE							
Expense							
56 - DEBT SERVICE	70,493.75	66,153.75	30,911.25	61,823.00	28,277.50	-33,545.50	-54.26%
Total Expense:	70,493.75	66,153.75	30,911.25	61,823.00	28,277.50	-33,545.50	-54.26%
Total Department: 47000 - DEBT SERVICE:	70,493.75	66,153.75	30,911.25	61,823.00	28,277.50	-33,545.50	-54.26%
Department: 49700 - LIQUOR OPERATIONS							
Revenue							
33 - INTERGOVERNMENTAL	1,103.09	11,643.14	-224.72	2,750.00	4,500.00	1,750.00	63.64%
35 - FINES & FORFEITURES	35.00	60.22	32.65	0.00	0.00	0.00	0.00%
36 - MISCELLANEOUS	35,083.08	19,638.27	9,911.33	28,900.00	33,150.00	4,250.00	14.71%
37 - PROPRIETARY OPERATING	5,548,362.78	6,860,251.24	3,802,869.84	5,830,720.00	6,436,000.00	605,280.00	10.38%
Total Revenue:	5,584,583.95	6,891,592.87	3,812,589.10	5,862,370.00	6,473,650.00	611,280.00	10.43%
Expense							
51 - SALARIES & WAGES	322,288.50	353,683.28	203,270.09	346,434.04	367,497.65	21,063.61	6.08%
52 - EMPLOYEE BENEFITS	131,592.63	94,152.06	60,115.29	98,875.44	133,433.19	34,557.75	34.95%
53 - PURCHASED SERVICES	75,554.14	73,434.64	43,926.73	80,256.00	82,400.00	2,144.00	2.67%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	98,431.38	143,018.64	57,476.30	81,300.00	83,300.00	2,000.00	2.46%
55 - CAPITAL	93,583.92	93,481.00	0.00	93,584.00	85,688.00	-7,896.00	-8.44%
58 - OTHER EXPENDITURES	98,647.78	96,799.58	64,163.88	93,045.00	96,045.00	3,000.00	3.22%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Categor...	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Jul	2021 FINAL	2022 PRE	Increase / (Decrease)	
Total Expense:				793,494.48	848,363.84	54,869.36	6.91%
Total Department: 49700 - LIQUOR OPERATIONS:				5,068,875.52	5,625,286.16	556,410.64	10.98%
Department: 49701 - LIQUOR OPERATIONS							
Expense							
53 - PURCHASED SERVICES	1,180.83	521.93	0.00	0.00	0.00	0.00	0.00%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	4,104,583.63	4,923,147.31	2,682,436.50	4,307,280.00	4,629,501.00	322,221.00	7.48%
Total Expense:				4,307,280.00	4,629,501.00	322,221.00	7.48%
Total Department: 49701 - LIQUOR OPERATIONS:				4,307,280.00	4,629,501.00	322,221.00	7.48%
Department: 49900 - TRANSFERS							
Expense							
59 - OTHER FINANCING USES	225,000.00	300,000.00	291,662.00	500,000.00	500,000.00	0.00	0.00%
Total Expense:				500,000.00	500,000.00	0.00	0.00%
Total Department: 49900 - TRANSFERS:				500,000.00	500,000.00	0.00	0.00%
Total Fund: 609 - LIQUOR:				199,772.52	467,507.66	267,735.14	134.02%
Fund: 630 - SURFACE WATER MGT UTILITY							
Department: 47000 - DEBT SERVICE							
Expense							
53 - PURCHASED SERVICES	0.00	0.00	198.82	0.00	335.30	335.30	0.00%
56 - DEBT SERVICE	73,187.75	74,422.12	90,545.50	74,299.00	72,525.00	-1,774.00	-2.39%
Total Expense:				74,299.00	72,860.30	-1,438.70	-1.94%
Total Department: 47000 - DEBT SERVICE:				74,299.00	72,860.30	-1,438.70	-1.94%
Department: 49600 - STORM WATER							
Revenue							
31 - TAXES	-25.39	4.15	0.00	0.00	0.00	0.00	0.00%
32 - LICENSES & PERMITS	3,155.00	1,555.00	790.00	3,600.00	2,600.00	-1,000.00	-27.78%
33 - INTERGOVERNMENTAL	0.00	9,920.28	129,661.99	0.00	0.00	0.00	0.00%
36 - MISCELLANEOUS	824,964.04	37,699.42	10,618.47	30,950.00	54,138.00	23,188.00	74.92%
37 - PROPRIETARY OPERATING	1,194,842.27	1,221,961.93	520,441.23	1,284,888.00	1,284,888.00	0.00	0.00%
39 - OTHER FINANCING REVENUE	11,829.08	8,282.16	40,302.29	0.00	0.00	0.00	0.00%
Total Revenue:				1,319,438.00	1,341,626.00	22,188.00	1.68%
Expense							
53 - PURCHASED SERVICES	419,388.60	438,627.83	250,811.12	440,856.00	412,699.00	-28,157.00	-6.39%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	4,127.67	4,669.83	1,755.78	10,000.00	13,875.00	3,875.00	38.75%
55 - CAPITAL	537,982.47	528,820.99	529,478.29	545,500.00	531,533.00	-13,967.00	-2.56%
58 - OTHER EXPENDITURES	1,341.55	41,171.03	19,750.12	9,800.00	8,800.00	-1,000.00	-10.20%

Budget Comparison Report

Categor...		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Jul	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2021 FINAL	2022 PRE	Increase / (Decrease)	
	Total Expense:	962,840.29	1,013,289.68	801,795.31	1,006,156.00	966,907.00	-39,249.00	-3.90%
	Total Department: 49600 - STORM WATER:	1,071,924.71	266,133.26	-99,981.33	313,282.00	374,719.00	61,437.00	19.61%
	Total Fund: 630 - SURFACE WATER MGT UTILITY:	998,736.96	191,711.14	-190,725.65	238,983.00	301,858.70	62,875.70	26.31%
	Report Total:	3,402,090.54	919,209.65	53,491.10	941,517.64	671,225.14	-270,292.50	-28.71%

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Fund	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Jul	2021 FINAL	2022 PRE	Increase / (Decrease)	
101 - GENERAL FUND	255,283.08	185,426.26	191,753.45	-142,000.00	-373,662.92	-231,662.92	163.14%
208 - EDA ADMINISTRATION	-3,823.66	35,665.38	-2,622.44	-26,261.61	69.65	26,331.26	-100.27%
211 - LIBRARY FUND	-21,991.19	9,921.02	25,174.00	-19,427.00	-10,160.00	9,267.00	-47.70%
240 - COMM ED DRIVER'S TRAINING	-17,285.34	-380.79	33,091.65	-14,000.00	-14,078.00	-78.00	0.56%
256 - SALES/LODGING TAX	1,287.97	-209,531.75	435,364.78	-170,750.00	-99,925.00	70,825.00	-41.48%
258 - ASC ARENA	71,719.99	-66,977.63	85,119.99	13,163.54	56.80	-13,106.74	-99.57%
270 - MERIT	32,744.89	84,981.50	32,386.00	5,444.29	15.86	-5,428.43	-99.71%
401 - CAPITAL EQUIPMENT FUND	247,139.20	-71,921.52	449,450.29	5,134.00	-183,536.00	-188,670.00	-3,674.91%
495 - PUBLIC IMPROVE REVOLVING	38,514.31	-235,387.30	-422,254.82	-193,993.00	-263,976.00	-69,983.00	36.08%
602 - WASTE WATER OPERATING	1,436,536.94	248,502.66	-961,873.21	1,045,451.90	847,054.39	-198,397.51	-18.98%
609 - LIQUOR	363,227.39	747,200.68	378,627.06	199,772.52	467,507.66	267,735.14	134.02%
630 - SURFACE WATER MGT UTILITY	998,736.96	191,711.14	-190,725.65	238,983.00	301,858.70	62,875.70	26.31%
Report Total:	3,402,090.54	919,209.65	53,491.10	941,517.64	671,225.14	-270,292.50	-28.71%



MARSHALL

2022 Preliminary Budget Discussion

Agenda



Tax Capacity, Rates, Comparisons
Tax Rates and Property Tax Impacts
Historical Tax Levy
2022 Tax Levy and General Fund Impacts
2022 Tax Levy and General Fund Recommendation

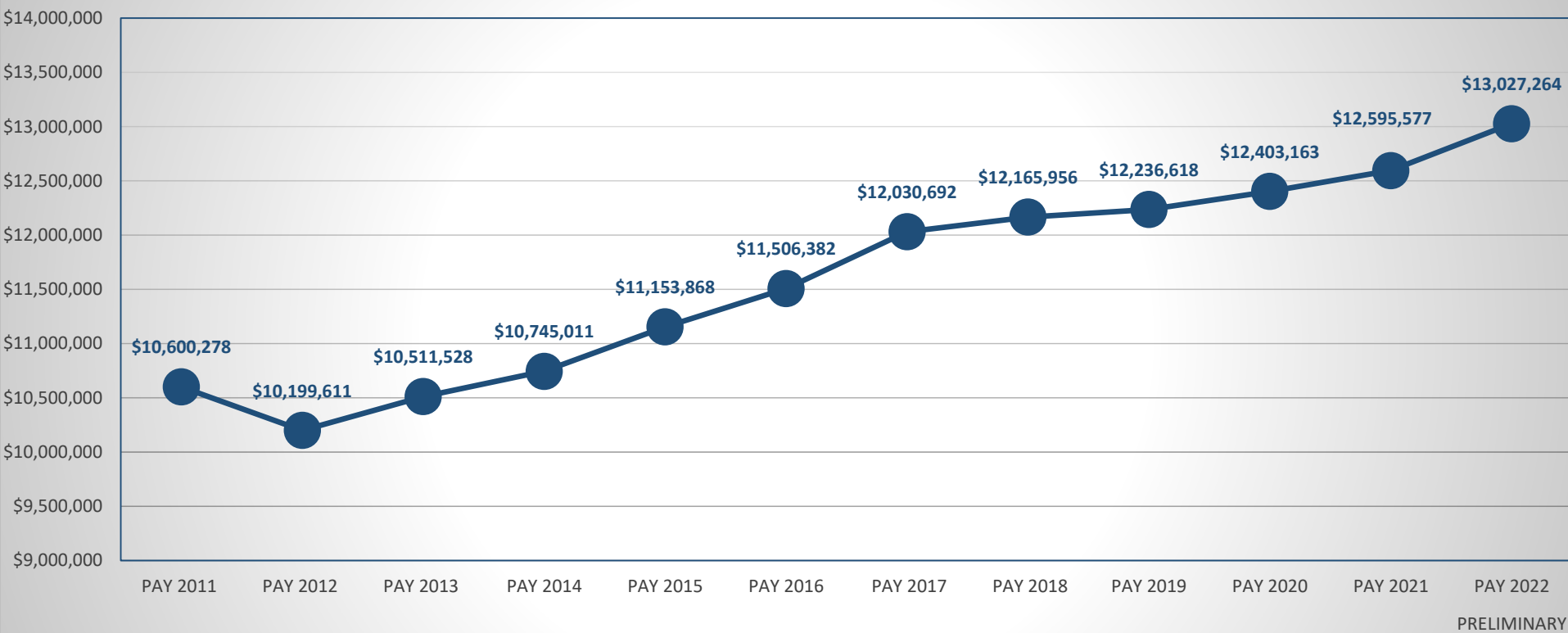
COUNTY ASSESSMENT SUMMARY WITH TAX CAPACITY VALUES

DESCRIPTION	2020/21 COUNT	2021/22 COUNT	COUNT DIFFERENCE	2020/2021 MARKET VALUE	2021/2022 MARKET VALUE	% OF CHANGE PRIOR YEAR	2020/2021 TAXABLE MARKET VALUE	2021/2022 TAXABLE MARKET VALUE	% OF CHANGE PRIOR YEAR	2020/2021 TAX CAPACITY	2021/2022 TAX CAPACITY	% OF CHANGE PRIOR YEAR
AGRICULTURE	51	51	0	7,857,200	7,878,200	0.27%	6,970,300	7,038,400	0.98%	69,703	70,265	0.81%
SEASONAL REC RESIDENTIAL	1	1	0	172,900	172,900	0.00%	172,900	172,900	0.00%	1,729	1,729	0.00%
RESIDENTIAL VACANT LAND	283	273	-10	8,975,900	8,658,700	-3.53%	8,975,900	8,658,700	-3.53%	112,256	108,290	-3.53%
RESIDENTIAL / SINGLE UNIT	3428	3454	26	521,247,900	555,450,300	6.56%	457,502,927	492,745,171	7.70%	4,570,628	4,923,357	7.72%
RES X-TRA FULL HOMESTEAD	63	58	-5	14,134,000	13,945,200	-1.34%	13,129,378	13,109,786	-0.15%	131,295	131,099	-0.15%
RESIDENTIAL TRIPLEX	32	32	0	5,269,400	5,138,000	-2.49%	4,626,446	4,483,465	-3.09%	45,991	44,559	-3.11%
1 TO 3 UNIT DWELLING	139	139	0	16,209,700	15,585,700	-3.85%	16,209,700	15,585,700	-3.85%	202,637	194,838	-3.85%
4 OR MORE UNITS	148	146	-2	67,094,800	69,661,500	3.83%	67,094,800	69,661,500	3.83%	838,700	870,785	3.83%
QUALIFYING 4D LOW INCOME	12	12	0	12,053,900	12,397,600	2.85%	12,053,900	12,397,600	2.85%	90,408	92,985	2.85%
BED & BREAKFAST < 6 UNIT	1	0	-1	35,000	-	-100.00%	35,000	-	-100.00%	438	-	-100.00%
LAND/BULD - P UTILITY	1	1	0	6,446,600	6,708,200	4.06%	6,446,600	6,708,200	4.06%	128,932	133,414	3.48%
COMM LAND & BUILDING	362	384	22	204,514,400	205,127,600	0.30%	204,514,400	205,127,600	0.30%	3,861,119	3,864,896	0.10%
INDUST LAND/BUILDINGS	92	95	3	74,988,400	75,552,200	0.75%	74,988,400	75,552,200	0.75%	1,445,210	1,455,899	0.74%
RR LAND BUILDINGS	1	1	0	4,458,100	5,323,400	19.41%	4,458,100	5,323,400	19.41%	88,412	105,718	19.57%
LAND/BULD - P UTILITY	3	4	1	688,500	403,100	-41.45%	688,500	403,100	-41.45%	13,770	7,673	-44.28%
COMM LAND & BUILDING	185	165	-20	22,581,200	21,151,900	-6.33%	22,581,200	21,151,900	-6.33%	445,615	418,449	-6.10%
INDUST LAND/BUILDINGS	67	64	-3	22,894,900	22,635,200	-1.13%	22,894,900	22,635,200	-1.13%	456,079	450,873	-1.14%
MH PARK	1	3	2	142,700	929,000	551.02%	142,700	929,000	551.02%	1,784	11,613	550.95%
EDUCATED MH PARK OWNER	2	0	-2	786,300	-	-100.00%	786,300	-	-100.00%	7,863	-	-100.00%
NON-PROF COM SRV - NON REV	1	0	-1	12,100	-	-100.00%	12,100	-	-100.00%	182	-	-100.00%
NON-PROF COM SRV- DONATE	1	0	-1	139,800	-	-100.00%	139,800	-	-100.00%	2,097	-	-100.00%
AGR ON LEASED LAND	5	6	1	1,990,400	2,057,200	3.36%	1,990,400	2,057,200	3.36%	10,760	11,134	3.48%
TRANSMN LINES	3	3	0	391,100	532,100	36.05%	391,100	532,100	36.05%	7,822	10,642	36.05%
TOOLS AND MACHINERY	1	0	-1	26,300	-	-100.00%	26,300	-	-100.00%	526	-	-100.00%
STRUCT -LL- URBAN	2	2	0	447,800	447,800	0.00%	447,800	447,800	0.00%	8,956	8,956	0.00%
DISTRIB LINES	1	1	0	30,400	29,300	-3.62%	30,400	29,300	-3.62%	608	586	-3.62%
SYST OF GAS UTILITIES	1	1	0	4,700	4,900	4.26%	4,700	4,900	4.26%	94	98	4.26%
STRUCT - PUBLIC LL	2	2	0	1,232,400	1,232,400	0.00%	1,232,400	1,232,400	0.00%	23,794	23,794	0.00%
SYST OF GAS UTILITIES	1	1	0	3,581,800	4,298,600	20.01%	3,581,800	4,298,600	20.01%	71,636	85,612	19.51%
Item 1.											Page 28	
TOTAL TAXABLE	4890	4899	9	998,408,600	1,035,321,000	3.70%	932,129,151	970,286,122	4.09%	12,639,044	13,027,264	3.07%

2011-2022 Historical Tax Capacity



City of Marshall Tax Capacity Projections
(prior to TIFF)

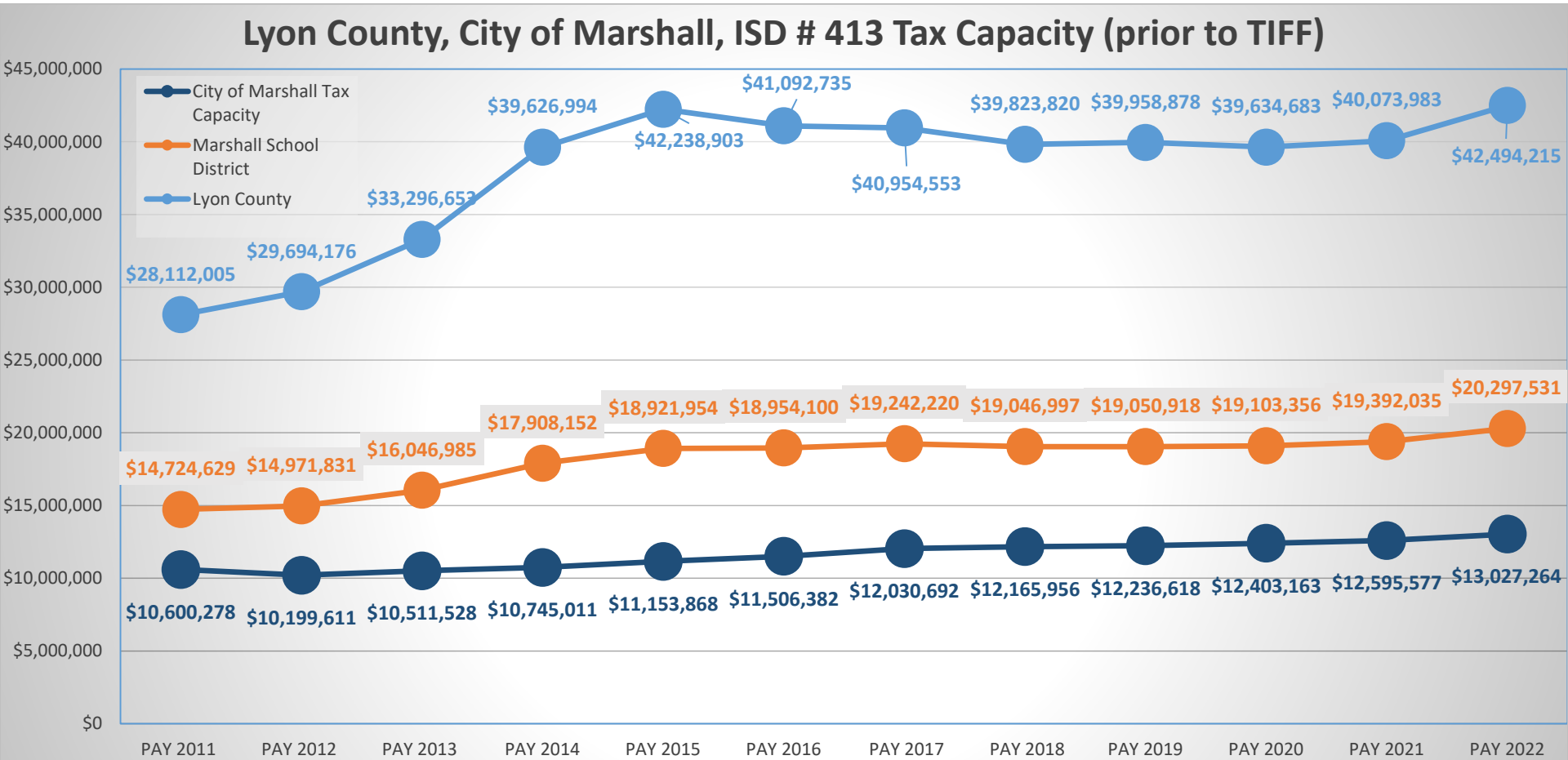




Tax Capacity Increase Percentage and Average

Payable Year	Levy Tax Capacity (After TIFF Deduction)	Percentage Increase
2011	\$9,663,390	
2012	\$9,605,127	-0.60%
2013	\$9,913,382	3.21%
2014	\$10,119,548	2.08%
2015	\$10,556,108	4.31%
2016	\$10,935,532	3.59%
2017	\$11,399,112	4.24%
2018	\$11,537,391	1.21%
2019	\$12,020,279	4.19%
2020	\$12,104,450	0.70%
2021	\$12,317,601	1.76%
2022	\$12,728,706	3.34%
Average Tax Capacity Growth Since 2011		2.47%

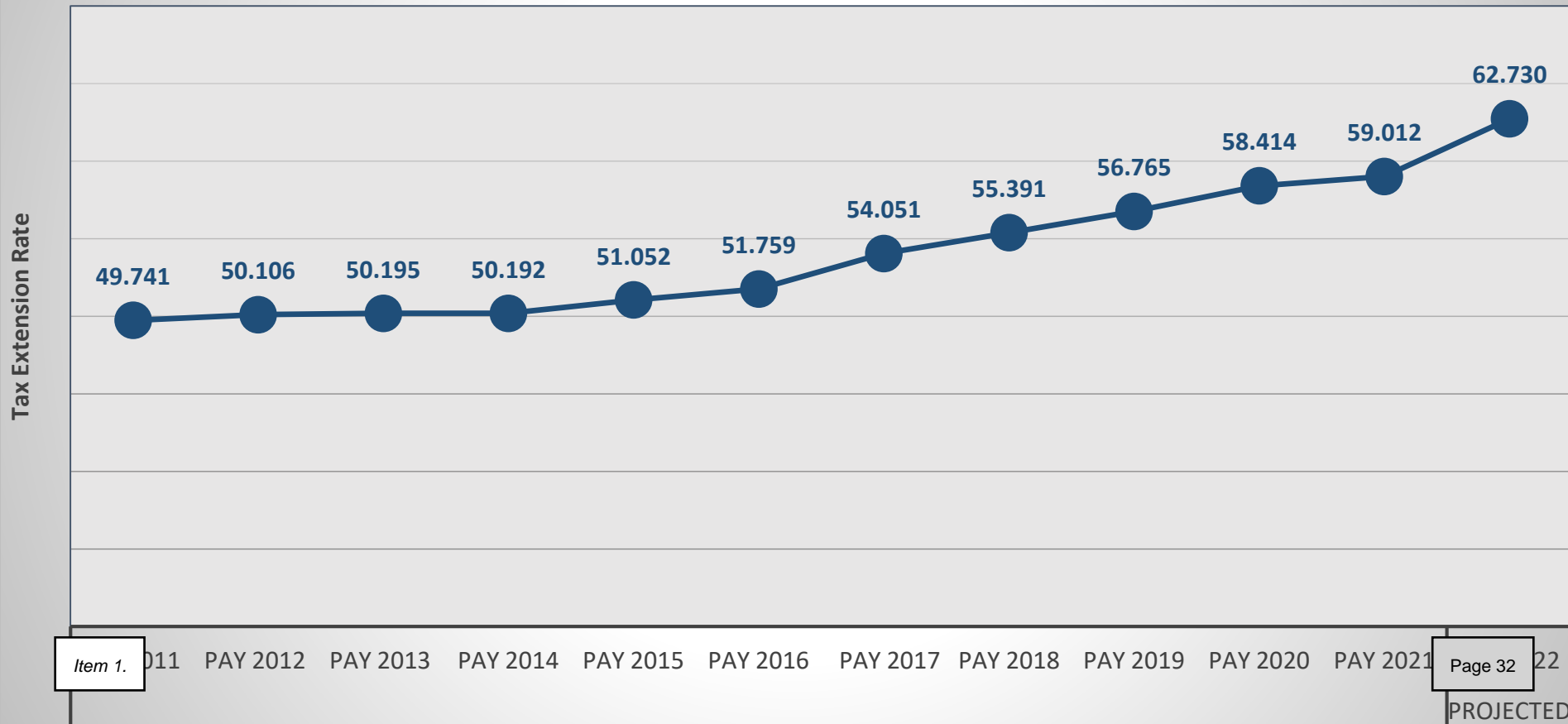
Lyon County, City of Marshall, ISD #413 = Tax Capacity





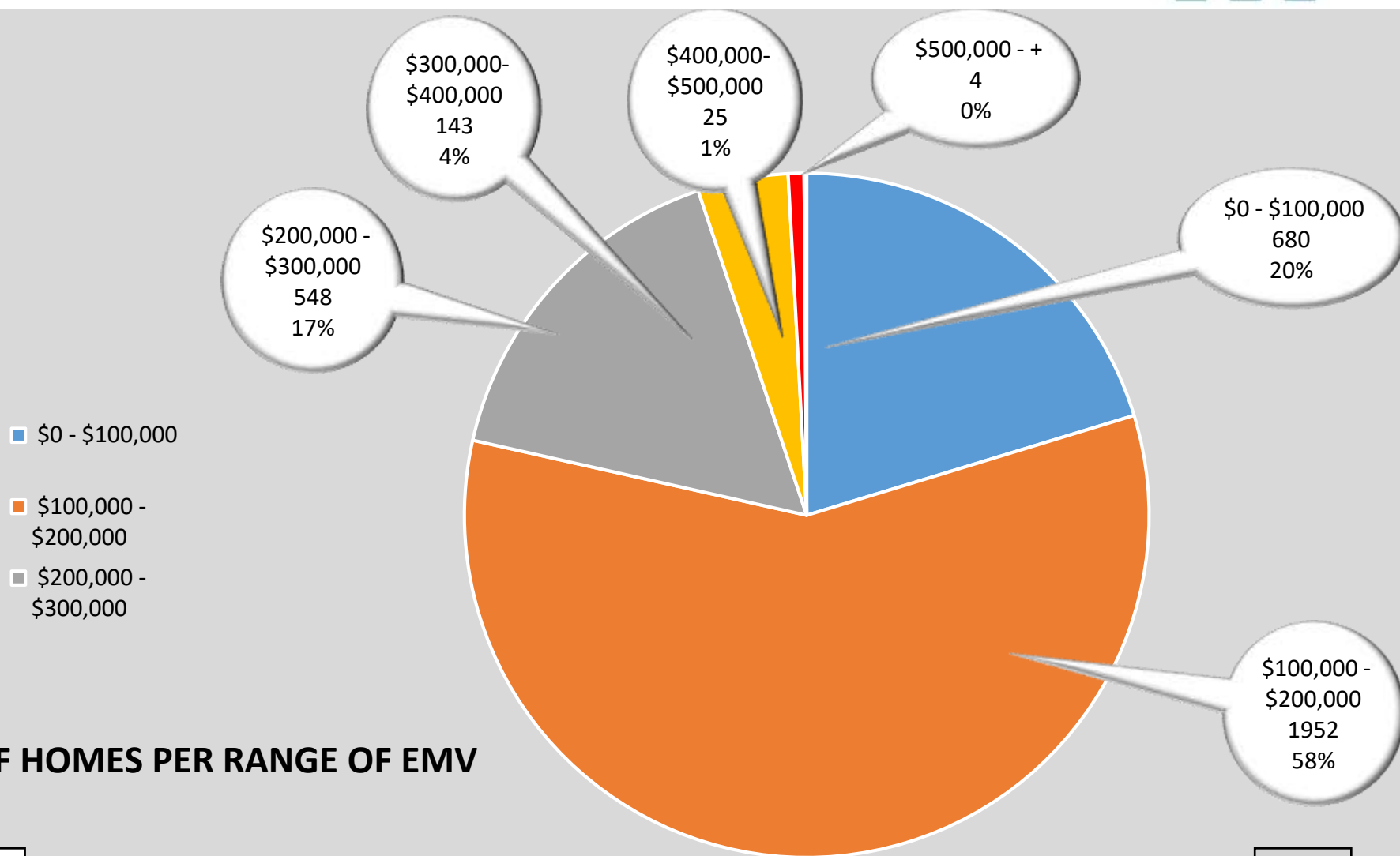
2011-2021 Historical Tax Extension Rate

Historical Tax Extension Rate City of Marshall



2021 TAX RATE COMPARISON											How does Marshall Rank?		What does this mean in Tax Dollars? If you lived or owned in the following communities this is what you could expect to pay in Taxes				
Tax rate data obtained from respective County Auditors/Assessors. Population data obtained online (may vary). Data is distributed by Counties in various formats, rates may slightly vary due to manual calculations.											1 being the highest tax rate & 19 being the lowest		Does not include any School Referendums or Special Assessments				
City	County	Population	City Tax Rate	+/-	County Tax Rate	+/-	School Tax Rate	+/-	Total Tax Rate	+/-	Ranking by City Tax Rate	Ranking by Total Tax Rate	\$200,000 Residential Homestead	+/- in \$	\$500,000 Commercial Property (including State General Tax)	+/- in \$	City
Alexandria	Douglas	13,568	39.0830	-3.272%	45.5150	-2.011%	19.5060	-8.761%	106.1390	-3.741%	19	19	\$1,919	-\$75	\$12,606	-\$604	Alexandria
Fairbault	Rice	23,352	55.6050	-0.448%	39.8520	0.822%	15.5530	22.013%	111.1750	2.616%	13	18	\$2,010	\$51	\$13,072	\$40	Fairbault
Northfield*	Dakota	20,007	56.6661	-2.570%	20.5380	-5.832%	29.9917	-1.405%	111.5930	-2.990%	11	17	\$2,018	-\$62	\$13,111	-\$540	Northfield
Fergus Falls	Otter Tail	13,419	57.6320	-1.064%	40.0620	-2.604%	19.8160	-11.362%	117.5110	-5.258%	10	16	\$2,125	-\$118	\$13,658	-\$825	Fergus Falls
Worthington	Nobles	13,136	56.6430	1.854%	34.8020	-0.078%	25.2250	-11.189%	120.9010	-1.775%	12	15	\$2,186	-\$40	\$13,972	-\$424	Worthington
Willmar	Kandiyohi	19,558	40.8410	2.525%	58.4250	-3.805%	22.4020	-3.051%	123.8390	0.130%	18	14	\$2,239	\$3	\$14,243	-\$207	Willmar
Fairmont	Martin	10,666	61.0470	0.010%	40.0100	-3.977%	23.5830	-5.110%	124.9020	-2.391%	5	13	\$2,258	-\$55	\$14,342	-\$505	Fairmont
Marshall	Lyon	13,664	59.0120	1.024%	37.5140	-0.069%	32.3340	4.580%	129.0130	1.558%	9	12	\$2,333	\$36	\$14,722	-\$39	Marshall
North Mankato	Nicollet	13,619	48.8270	-1.693%	58.4890	6.203%	21.4370	-1.398%	129.2450	1.809%	16	11	\$2,337	\$42	\$14,743	-\$10	North Mankato
Northfield*	Rice	20,007	59.7630	-2.563%	39.8580	0.822%	29.8520	-1.657%	129.7390	-1.290%	7	10	\$2,346	-\$31	\$14,789	-\$379	Northfield
Bemidji	Beltrami	16,318	50.3400	-0.085%	62.2120	-0.705%	16.2800	-2.216%	130.2400	-0.870%	15	9	\$2,355	-\$21	\$14,835	-\$328	Bemidji
Sauk Rapids	Benton	14,244	40.9110	-3.721%	55.2000	-5.554%	32.8650	-7.198%	132.3220	-5.405%	17	8	\$2,392	-\$137	\$15,028	-\$922	Sauk Rapids
Brainerd	Crow Wing	13,349	73.4300	-7.440%	32.4470	-0.185%	28.9840	0.357%	136.6080	-4.162%	3	7	\$2,470	-\$107	\$15,425	-\$771	Brainerd
New Ulm	Brown	13,342	77.9650	-1.086%	41.6910	1.344%	21.4730	2.545%	142.4310	0.112%	2	6	\$2,575	\$3	\$15,963	-\$207	New Ulm
St. Peter	Nicollet	11,692	51.7020	0.097%	58.4730	6.203%	36.8640	2.668%	147.5290	3.108%	14	5	\$2,667	\$80	\$16,435	\$189	St. Peter
Albert Lea	Freeborn	17,677	60.3370	0.455%	63.7370	1.860%	24.5460	-11.543%	154.3900	0.639%	6	4	\$2,791	\$18	\$17,069	-\$132	Albert Lea
Owatonna	Steele	25,599	59.5300	-4.723%	57.7580	-4.464%	37.8590	-5.388%	155.1470	-4.790%	8	3	\$2,805	-\$141	\$17,139	-\$611	Owatonna
Hutchinson	Good	13,888	67.2330	1.143%	58.5570	-2.093%	33.5440	-2.070%	159.5420	-2.805%	4	2	\$2,885	-\$83	\$17,546	-\$1,000	Hutchinson
Waseca	Waseca	9,410	91.0000	-1.588%	66.1010	2.292%	30.5190	-5.526%	193.0190	-0.018%	1	1	\$3,490	-\$1	\$20,643	-\$225	Waseca

Item 1.

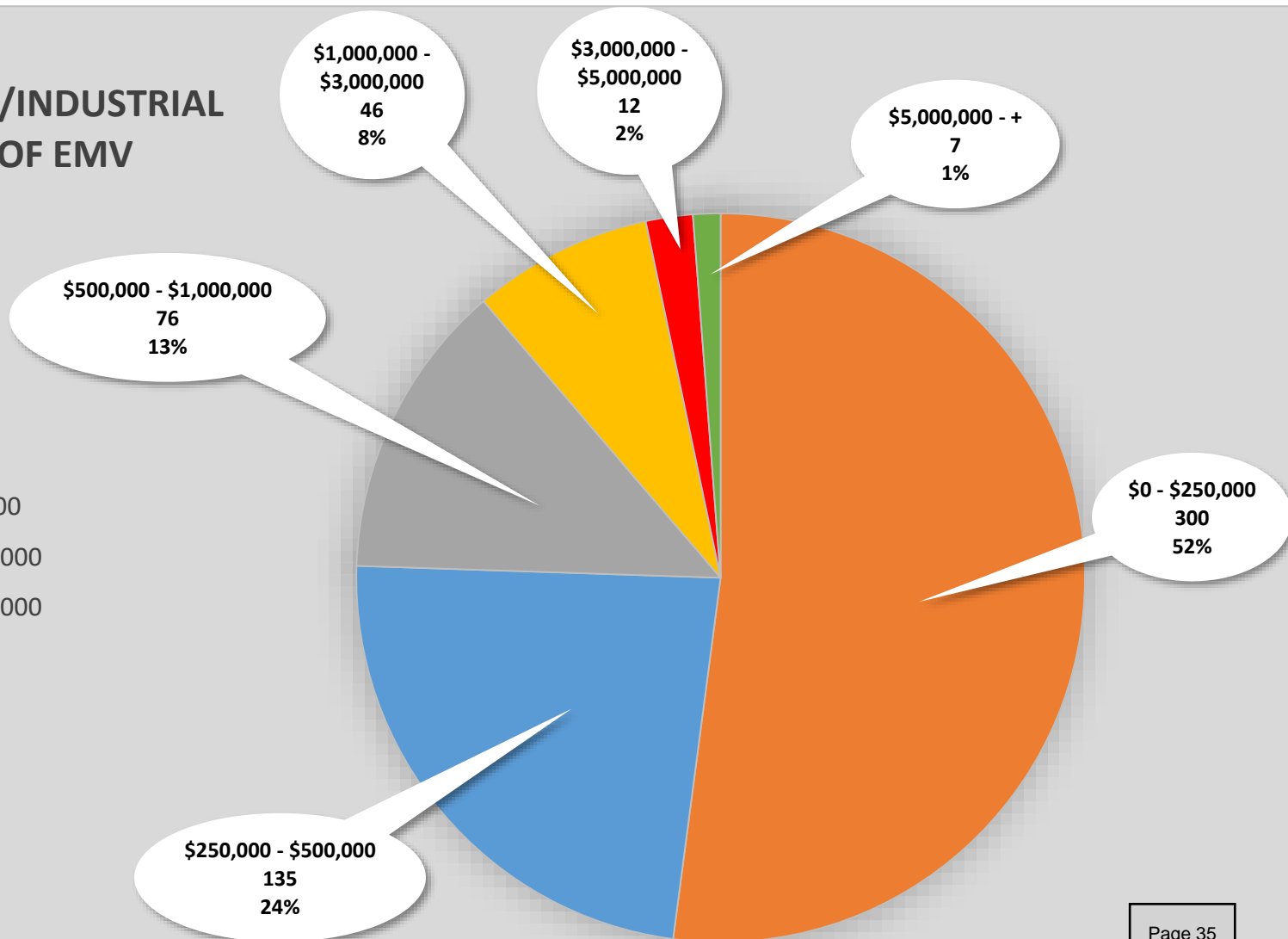


OF HOMES PER RANGE OF EMV



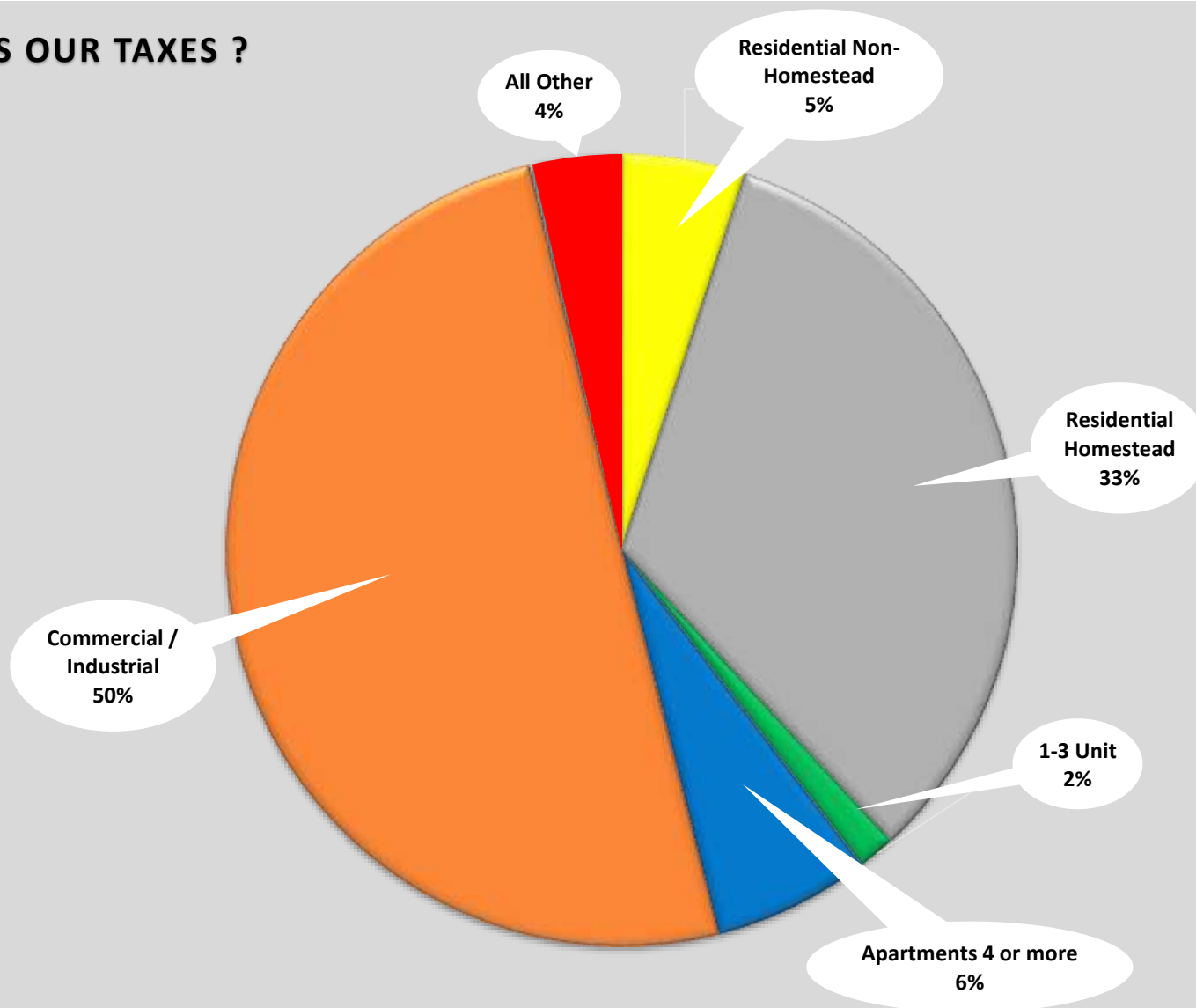
OF COMMERCIAL/INDUSTRIAL WITH RANGE OF EMV

- \$0 - \$250,000
- \$250,000 - \$500,000
- \$500,000 - \$1,000,000
- \$1,000,000 - \$3,000,000
- \$3,000,000 - \$5,000,000
- \$5,000,000 - +

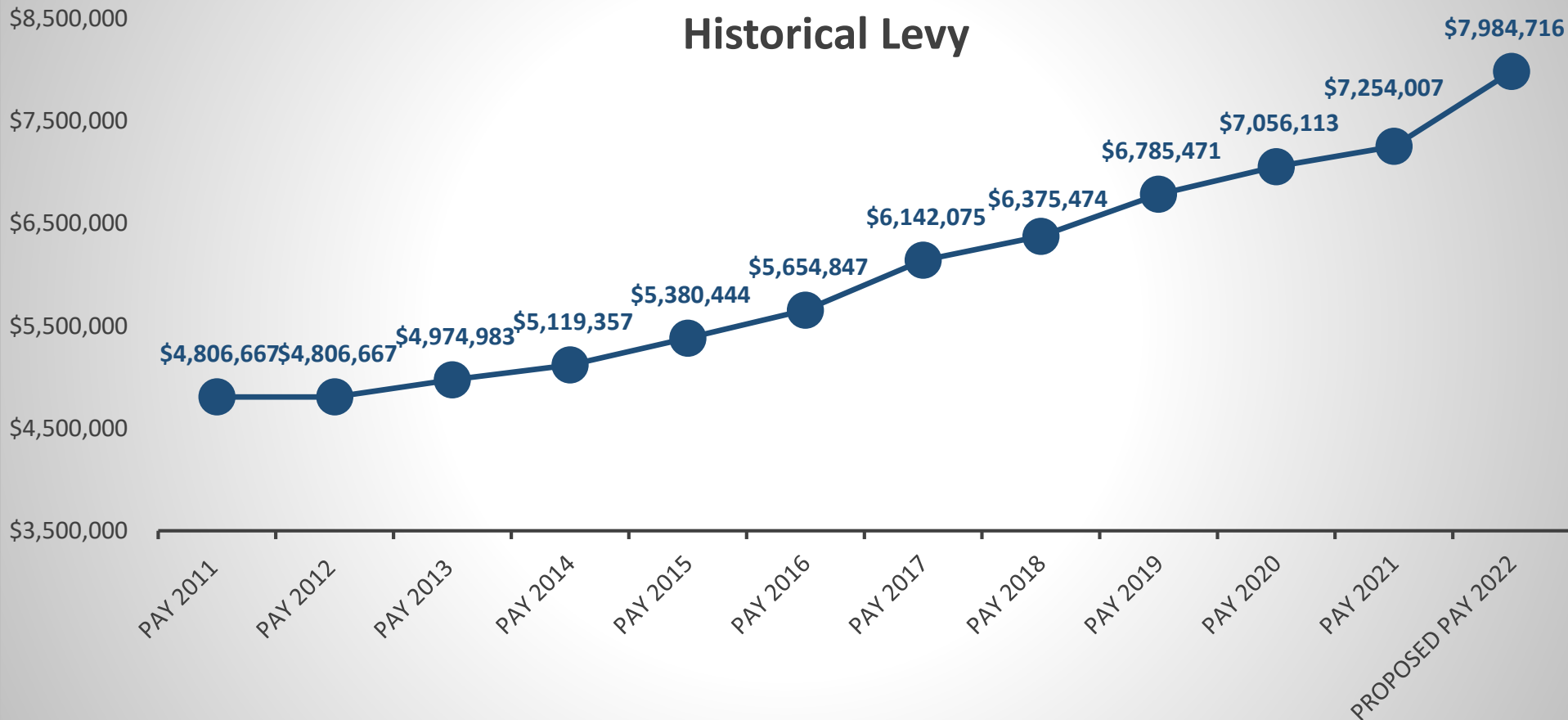




WHO PAYS OUR TAXES ?



City of Marshall Historical Levy



MARSHALL
CULTIVATING THE BEST IN US

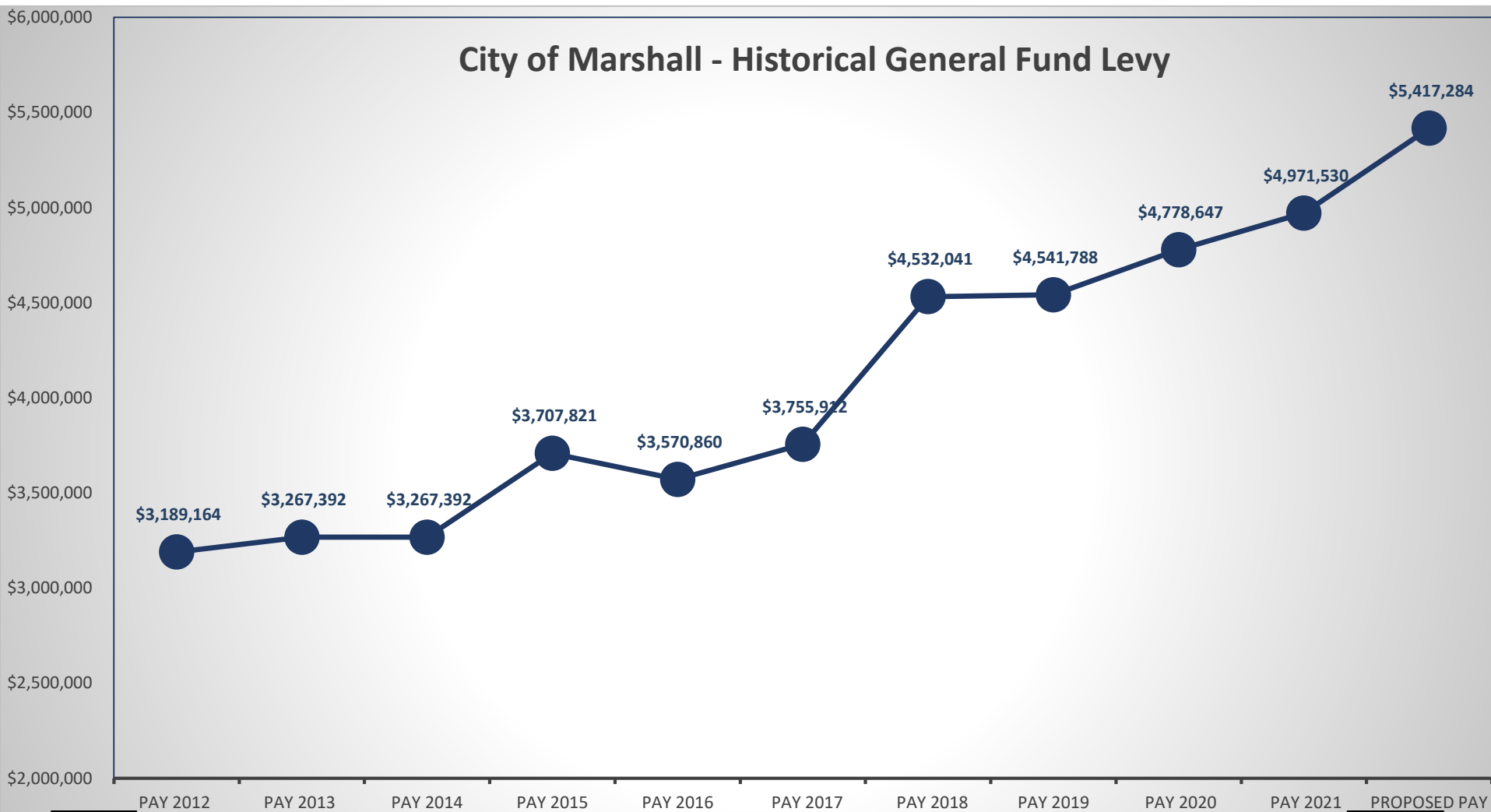


Historical Tax Levy Increase Percentage and Average

Year	Levy Amount	Percentage Increase
2011	\$4,806,667	3.00%
2012	\$4,806,667	0.00%
2013	\$4,974,983	3.50%
2014	\$5,119,357	2.90%
2015	\$5,380,444	5.10%
2016	\$5,654,847	5.10%
2017	\$6,142,075	8.62%
2018	\$6,375,474	3.80%
2019	\$6,785,471	6.43%
2020	\$7,056,113	3.99%
2021	\$7,254,007	2.80%
Proposed 2022	\$7,984,716	10.07%
Average Levy Increase Since 2011		4.61%

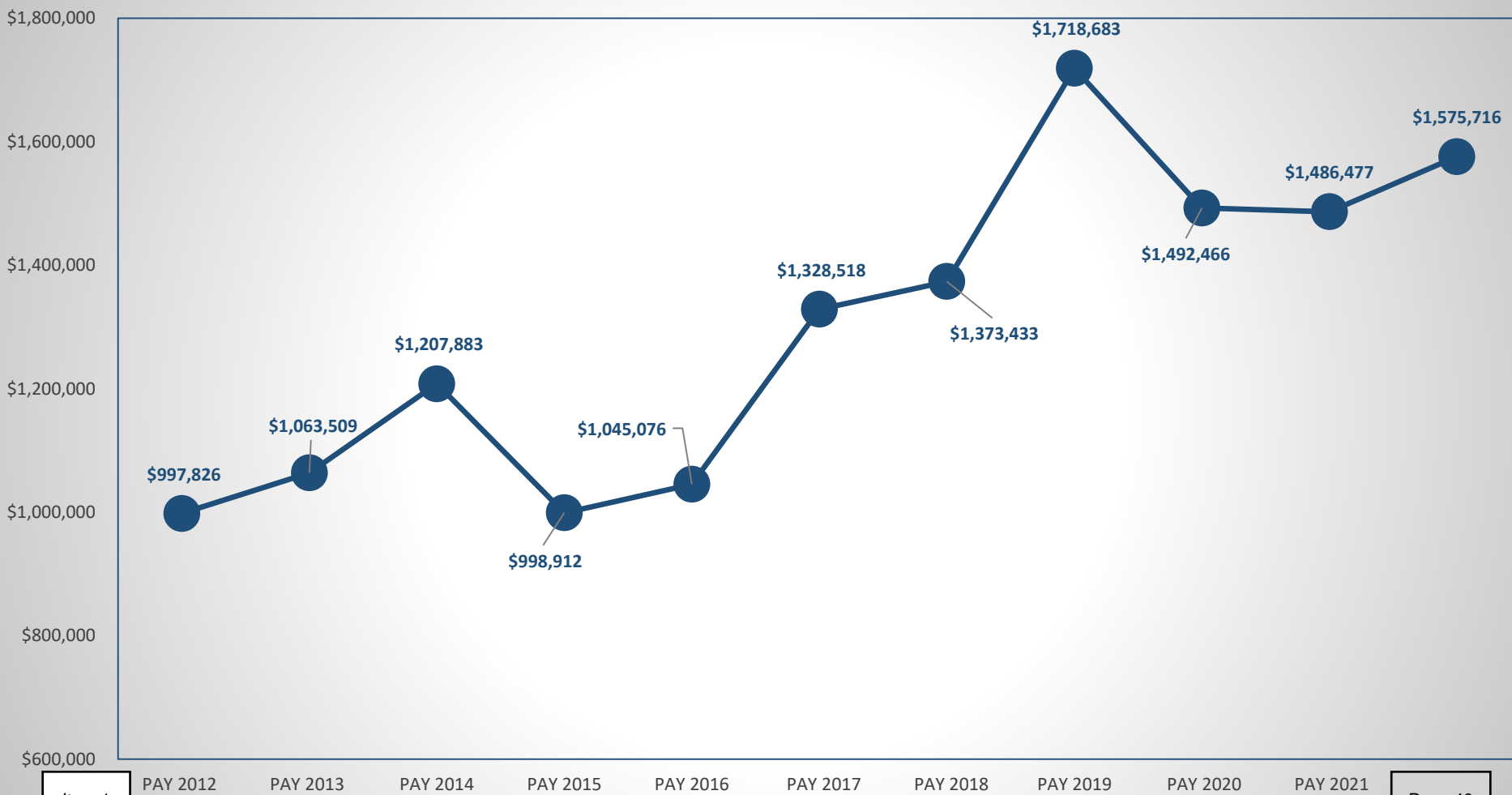


City of Marshall - Historical General Fund Levy



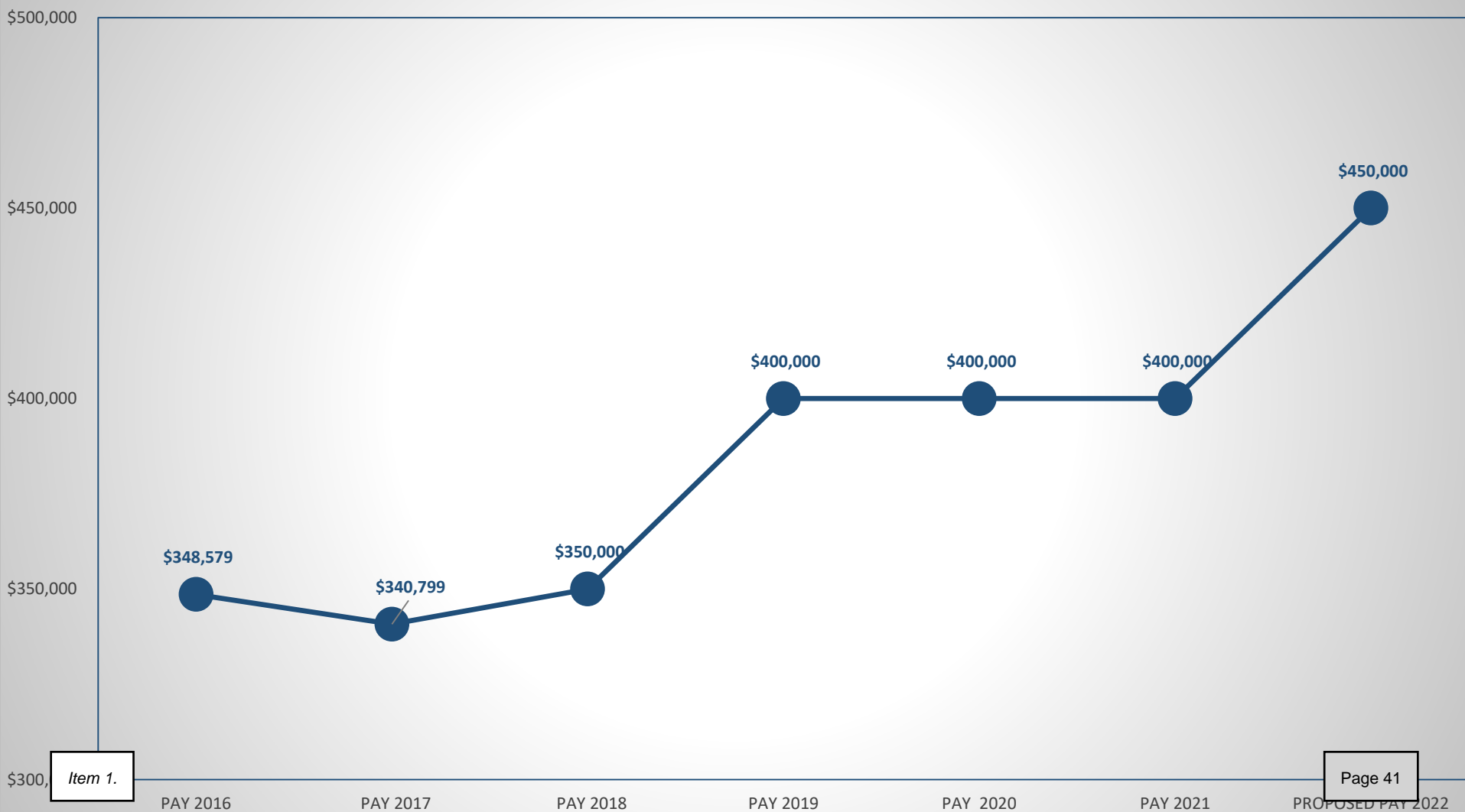


City of Marshall - Debit Service Levy



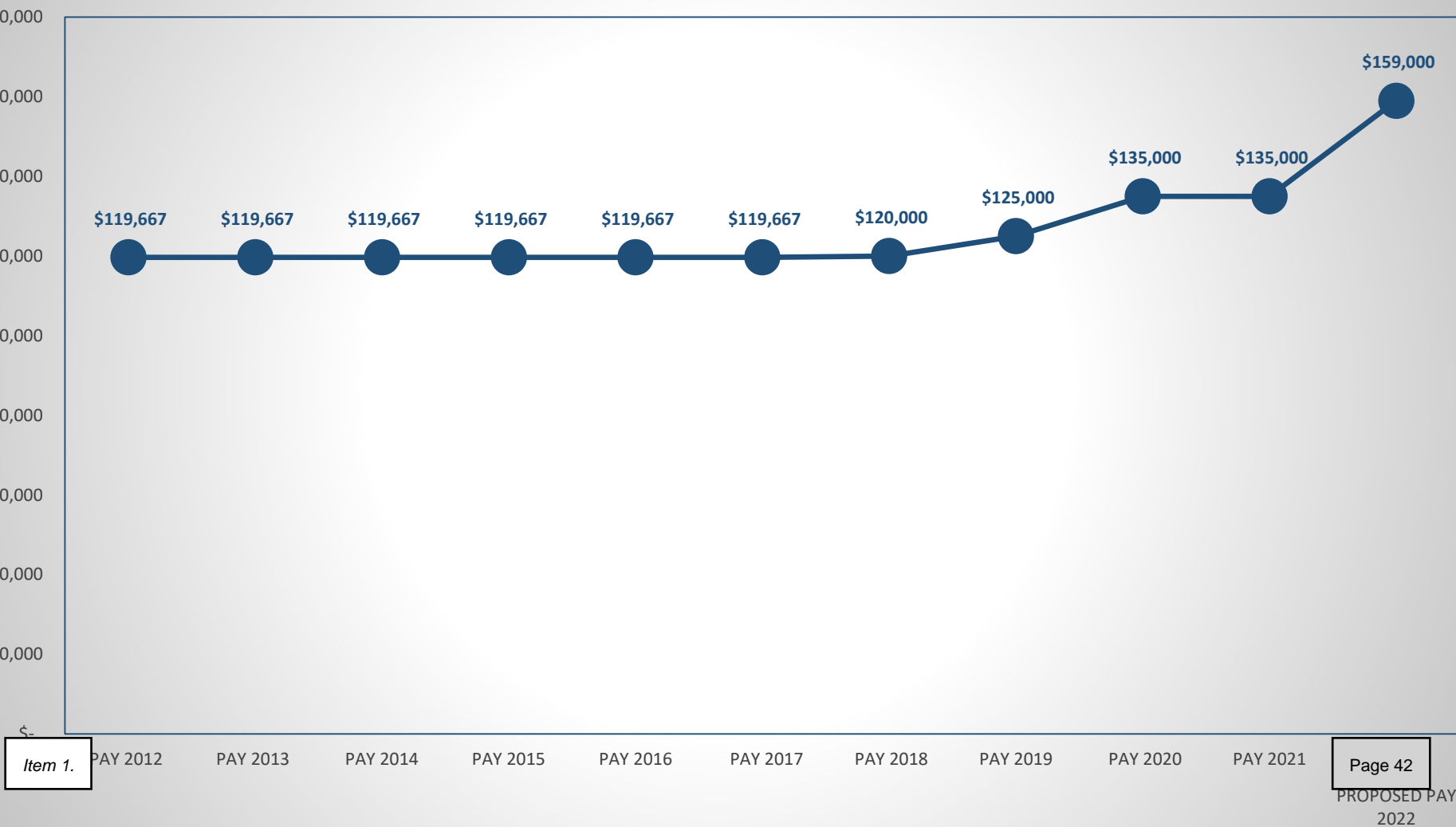


City of Marshall - Capital Improvement Levy



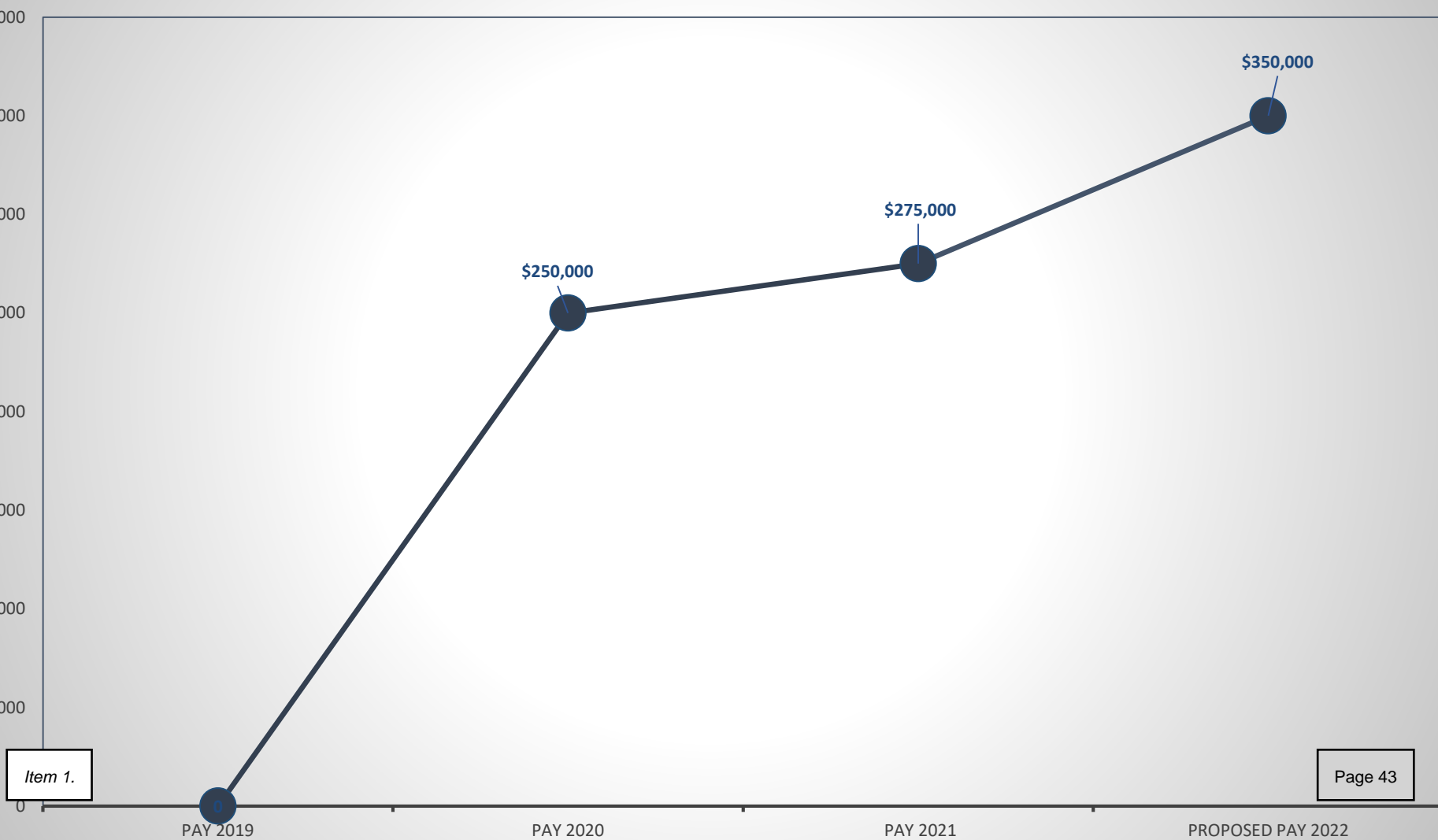


City of Marshall - EDA Levy





City of Marshall - Street Levy

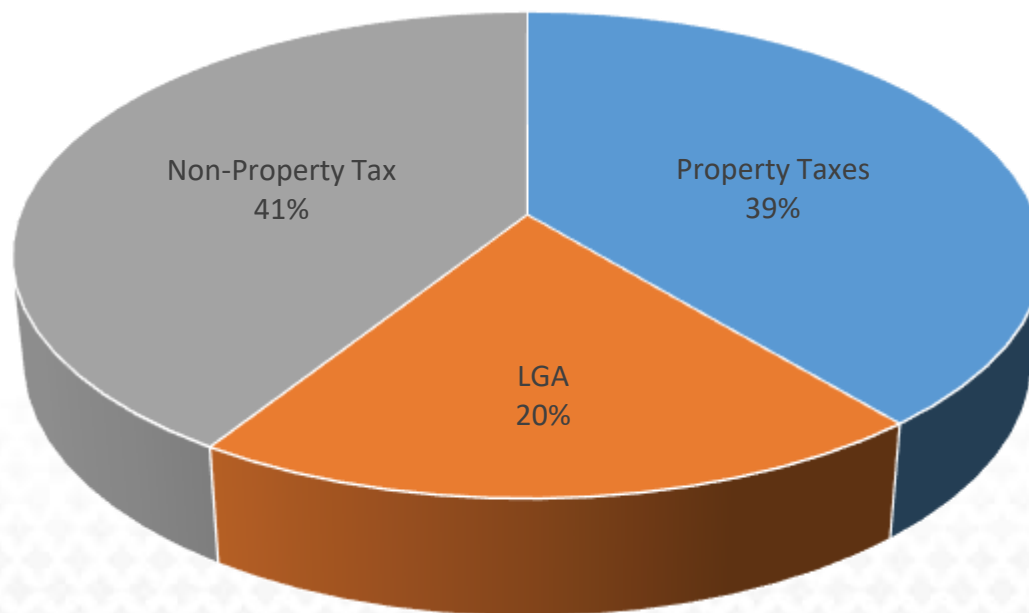




2022 Levy and Budget Discussion

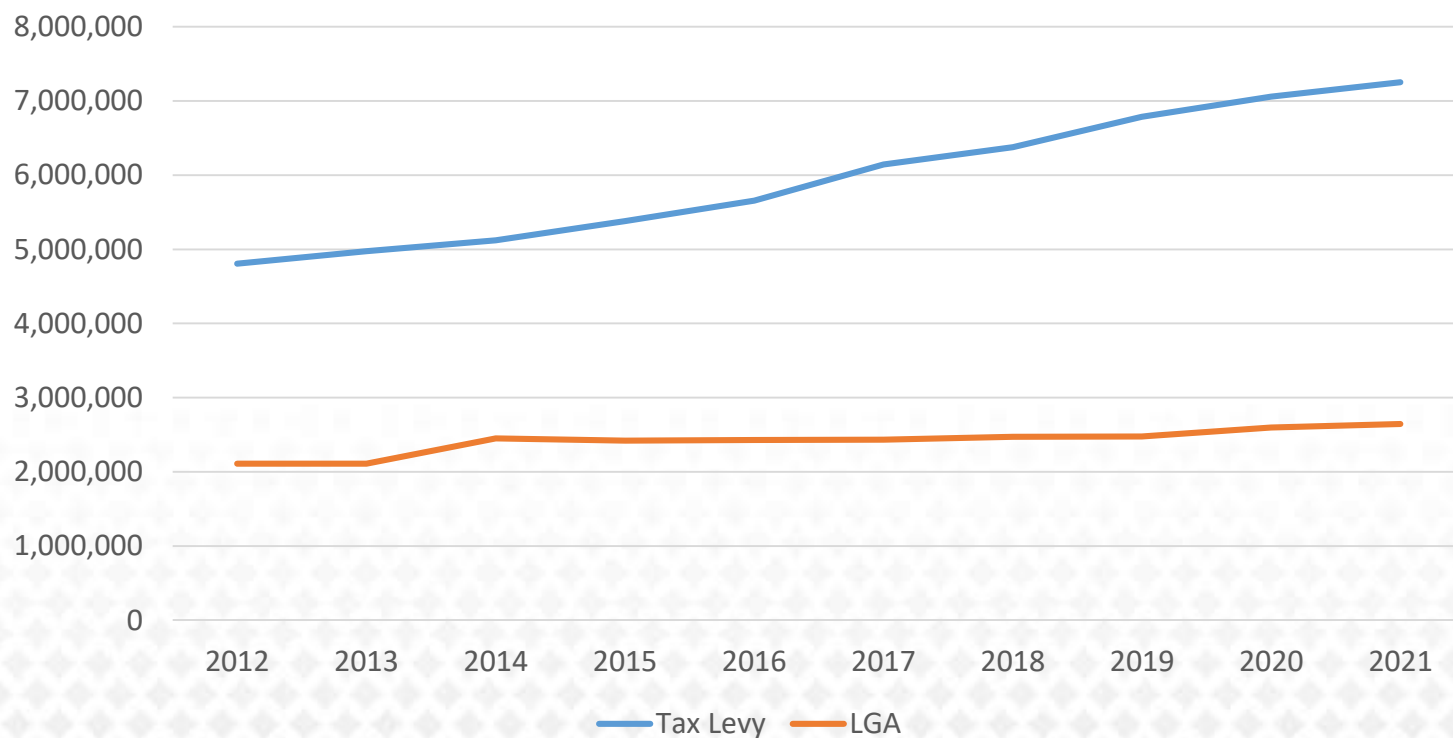


2021 General Fund Revenues





Local Gov. Aid vs. Tax Levy 2010-2021





Debt Reduction



City of Marshall

Schedule of Property Taxes Levied

		Actual Levy	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
101	General Fund Levy	4,778,647	4,957,530	5,417,284	5,633,975	5,859,334	6,093,708	6,337,456	6,590,954	6,854,592	7,128,776
401	Capital Equipment Levy	400,000	400,000	450,000	475,000	500,000	525,000	550,000	575,000	600,000	625,000
495	Street Capital Fund	250,000	275,000	350,000	450,000	500,000	550,000	600,000	850,000	850,000	850,000
208	Special Levy (EDA)	135,000	135,000	159,000	169,000	179,000	189,000	199,000	209,000	219,000	229,000
	Tax Abatements	-		32,716	24,340	13,456	8,770	6,536			
	Special Levy (Debt Service)										
321	2010A G.O. Capital Improvement Bonds	43,257	53,467	45,000	45,000	45,000	45,000	-	-	-	-
325	2015A G.O. CIP Bonds	54,416	53,471	52,526	51,463	55,650	54,075	-	-	-	-
359	2015B G.O. Public Improvement Bonds	51,305	50,796	50,287	53,873	-	-	-	-	-	-
360	2016B G.O. Public Improvement Bonds	264,860	260,998	110,136	109,214	108,292	-	-	-	-	-
362	2017A G.O. Public Improvement Bonds	164,791	162,112	167,805	126,749	123,795	120,487	122,430	68,965	-	-
369	2011B G.O. Public Improvement Bonds	86,662	90,342	98,505	96,520	93,830	90,930	92,820	-	-	-
373	2014C G.O. Public Improvement Bonds	75,000	-	-	-	-	-	-	-	-	-
374	2015A G.O. Street Reconstruction Bonds	92,794	96,784	95,419	93,883	92,348	90,300	80,000	-	-	-
375	2018A G.O. Public Improvement Bonds	125,000	125,000	120,000	120,000	115,000	115,000	110,000	110,000	105,000	100,000
376	2016C G.O. Public Improvement Bonds	191,100	193,830	191,205	193,830	191,100	193,620	190,785	193,200	190,260	192,570
377	2017B G.O. Public Improvement Bonds	43,281	42,546	41,940	41,333	40,727	45,150	44,100	43,050	-	-
394	2020A City Hall	250,000	239,102	237,791	235,953	238,841	235,691	234,851	238,841	236,951	239,891
378	2020B	50,000	118,028	119,156	120,178	115,845	116,762	91,325	92,557	-	
	2021 Bonding (1,000,000, 5% 10 Years)			195,946	154,000	154,000	154,000	154,000	154,000	154,000	154,000
	2022 Bonding			50,000	157,500	152,250	147,000	141,750	136,500	131,250	126,000
	2023 Bonding					157,500	152,250	147,000	141,750	136,500	131,250
	2024 Bonding					25,000	75,000	72,500	70,000	67,500	65,000
	2025 Bonding						25,000	75,000	72,500	70,000	67,500
	2026 Bonding							25,000	75,000	72,500	70,000
	2027 Bonding								25,000	75,000	72,500
	2028 Bonding									25,000	75,000
	2029 Bonding										25,000
Item 1.		7,056,113	7,258,062	7,984,714	8,351,812	8,760,968	9,026,743	9,274,553	9,646,317	9,787,553	
		3.99%	2.86%	10.01%	4.60%	4.90%	3.03%	2.75%	4.01%	1.46%	3.72%



Budget and Levy Impacts



2022 Tax Levy Impacts

Personal

COLA

Comparable Worth Study

Health Insurance

9% Budgeted

LGA

Relatively the same

Reserve Spending

Included as part of Levy Reduction

Debt Reduction

Increases in Capital and Streets

Tax Abatements

EDA-But some off-set by Assessing

Library

Future Discussion

Liquor Store Revenues

American Rescue Plan Funds



City of Marshall Tax Abatements

<u>Parcel #</u>	<u>Address</u>	<u>Anticipated Abatement Start Year</u>	<u>Amount to Levy</u>	<u>Amount to Levy 2022</u>
			<u>2021</u>	
27-826023-0	1103 Slate Street	2021	\$ 998	\$ 1,192
27-125002-0	1501 US Hwy 59	2022		\$ 12,776
27-711028-0	305 Brussels Ct	2021	\$ 851	\$ 973
27-711029-0	307 Brussels Ct	2021	\$ 897	\$ 1,023
27-814001-0	702 E Southview Drive	2021	\$ 1,637	\$ 1,405
27-711040-0	301 London Road	2022		\$ 1,082
27-711041-0	303 London Road	2022		\$ 1,104
27-574061-2	301 Stephens Ave	2022		\$ 3,195
27-945001-0	1500 Travis Road	2021	\$ 9,780	\$ 7,202
27-105001-0	1005 Channel Parkway	2021	\$ 2,484	\$ 2,329
27-315002-0	314 Rainbow Road	2021	\$ 367	\$ 435
27-538002-0	London Road	2023		
27-143089-0	500 Elizabeth St	2023		
27-711048-0	310 Athens Ave	2023		
27-630030-0	505 Darlene Dr	2023		
27-711049-0	308 Athens Ave	2023		
27-143087-0	504 Elizabeth	2023		
27-143055-0	600 Elizabeth	2023		
Item 1.			\$ 17,014	\$ 32,716



PROJECTED NUMBERS FOR PAY 2022

Preliminary Pay 2022 Tax Capacity Including TIF	\$13,027,264
*TIF	- \$298,558
JOBZ-Program Expired for Pay 2017	<u>N/A</u>

Preliminary Pay 2022 Tax Capacity	\$12,728,706
2021 Tax Capacity Extension Rate	<u>59.0120%</u>
(***) excluding Rural Service District Calculations(***)	

Preliminary Levy	\$7,511,464
------------------	--------------------

Preliminary levy of \$7,511,464 (or about a 3.55% increase over pay 2021) results in no property tax increase **if** no 2021 valuation change (city portion of property tax only).



Recommended 2022 Preliminary Levy and General Fund Budget

	2021 Levy	2022 Proposed Levy	% of Levy Increase		
General	4,957,530	5,450,000	6.79%		
EDA	135,000	159,000	0.33%		
Capital	400,000	450,000	0.69%		
Street Capital	275,000	350,000	1.03%		
Debt	1,486,477	1,575,716	1.23%		
Tax Levy	7,254,007	7,984,716	10.07%		
		How does this impact Property Taxes? <i>*City Portion Only</i> IF NO CHANGE IN ESTIMATED MARKET VALUE			
		Homestead Residential Property			
Levy Increase	10.07%	100,000	150,000	300,000	
Capacity Growth Rate	3.55%	\$27	\$47	\$108	
Levy Increase & Capacity Growth Rate Difference	6.52%	Commercial Property			
		150,000	250,000	500,000	1,000,000
		\$84	\$158	\$344	\$716



CITY RATE - RESIDENTIAL PROPERTY TAX COMPARISON 5% VALUE INCREASE FROM PAY 2020 - 2021

Pay 2021 Rate	Pay 2021 Tax \$100,000 Homestead Residential Property	* Preliminary Pay 2022 Rate	* Preliminary Pay 2022 Tax \$105,000 Homestead Residential Property		% Change
59.0120%	\$424	62.7300%	\$484	\$60	14.15%
Pay 2021 Rate	Pay 2021 Tax \$150,000 Homestead Residential Property	* Preliminary Pay 2022 Rate	* Preliminary Pay 2022 Tax \$157,500 Homestead Residential Property		% Change
59.0120%	\$745	62.7300%	\$843	\$98	13.12%
Pay 2021 Rate	Pay 2021 Tax \$300,000 Homestead Residential Property	* Preliminary Pay 2022 Rate	* Preliminary Pay 2022 Tax \$315,000 Homestead Residential Property		% Change
59.0120%	\$1,710	62.7300%	\$1,920	\$210	12.28%
* Based on \$7,984,716 Levy for 2022					



CITY RATE - RESIDENTIAL PROPERTY TAX COMPARISON 10% VALUE INCREASE FROM PAY 2021 - 2022

Pay 2021 Rate	Pay 2021 Tax \$100,000 Homestead Residential Property	* Preliminary Pay 2022 Rate	* Preliminary Pay 2022 Tax \$110,000 Homestead Residential		% Change
59.0120%	\$424	62.7300%	\$519	\$95	22.44%
Pay 2021 Rate	Pay 2021 Tax \$150,000 Homestead Residential Property	* Preliminary Pay 2022 Rate	* Preliminary Pay 2022 Tax \$165,000 Homestead Residential		% Change
59.0120%	\$745	62.7300%	\$895	\$149	20.02%
Pay 2021 Rate	Pay 2021 Tax \$300,000 Homestead Residential Property	* Preliminary Pay 2022 Rate	* Preliminary Pay 2022 Tax \$330,000 Homestead Residential		% Change
59.0120%	\$1,710	62.7300%	\$2,023	\$313	18.29%

* Based on \$7,984,716 Levy for 2022

Questions?



MARSHALL
CULTIVATING THE BEST IN US



CITY OF MARSHALL AGENDA ITEM REPORT

Meeting Date:	Tuesday, August 24, 2021
Category:	AWARD OF BIDS
Type:	ACTION
Subject:	Project PK-001: Independence Park Trail Replacement Project – Consider Award of Bids.
Background Information:	<p>The multi-use trail within Independence Park is a bituminous-surfaced trail that is approximately 10-FT wide that travels throughout the entire park. The trail pavement is in poor condition and several areas do not meet ADA requirements. There are numerous locations where surface defects make the trail difficult to traverse, and numerous other locations where trail cross slopes are severe, resulting in hazardous conditions.</p> <p>At the August 10, 2021 meeting, City Council authorized staff to advertise for bids.</p> <p>On August 24, 2021, bids were received for the above-referenced project. Five bids were received as shown on the attached resolution awarding contract.</p> <p>The apparent low bidder is A&C Excavating, LLC of Marshall, MN with a total bid amount, including Alternates 1 & 2 of \$410,358.60. A&C Excavating, LLC is the low bidder for all award options that may be considered. Based on the advantageous pricing received, city staff recommends to award both project alternates.</p>
Fiscal Impact:	<p>The project estimate was \$591,875.79 (Base Bid + Alternate 1 + Alternate 2), including contingency (10%) and engineering (16%) costs for this project.</p> <p>Based on the bid results, the estimated total project cost, including 5% allowance for contingencies and 16% for engineering and administrative costs, is \$499,816.77.</p>
Alternative/ Variations:	<ol style="list-style-type: none"> 1) that the Council authorize award of the project, including alternate 2, to A&C Excavating, LLC of Marshall, MN in the amount of \$375,659.10. 2) that the Council authorize award of the project, including alternate 1, to A&C Excavating, LLC of Marshall, MN in the amount of \$365,792.60. 3) that the Council authorize award of the base project bid to A&C Excavating, LLC of Marshall, MN in the amount of \$331,093.10.
Recommendation:	that the Council authorize award of the project, including both project alternates 1 and 2, to A&C Excavating, LLC of Marshall, MN in the amount of \$410,358.60.

RESOLUTION NUMBER 21-064

RESOLUTION ACCEPTING BID (AWARD CONTRACT)

WHEREAS, pursuant to an advertisement for bids for the following project:

PROJECT PK-001: INDEPENDENCE PARK TRAIL REPLACEMENT PROJECT -- This project consists of the following: Removal of bituminous surfaced trail and installation of concrete trail in Independence Park as identified in the project plans and specifications. This project will also include associated grading and turf restoration work.

bids were received, opened and tabulated according to law, and the following bids were received complying with the advertisement:

Bidder	Bid Amount	Alternate 1	Alternate 2	Total
A & C Excavating, LLC Marshall, MN	\$331,093.10	\$34,699.50	\$44,566.00	\$410,358.60
D&G Excavating, Inc. Marshall, MN	\$337,749.86	\$32,383.81	\$46,104.69	\$416,238.36
Towne & Country Excavating LLC Garvin, MN	\$351,249.40	\$31,674.10	\$37,676.50	\$420,600.00
R&G Construction Co. Marshall, MN	\$371,320.50	\$37,864.00	\$48,251.75	\$457,436.25
Ti-Zack Concrete, Inc. Le Center, MN	\$789,922.50	\$76,097.00	\$101,281.75	\$967,301.25

AND WHEREAS, it appears that A&C Excavating, LLC of Marshall, Minnesota, is the lowest responsible bidder.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF MARSHALL, MINNESOTA:

1. The Mayor and City Clerk are hereby authorized and directed to enter into a contract with A&C Excavating, LLC of Marshall, Minnesota, in the amount of \$410,358.60 in the name of the City of Marshall for the above-referenced project, according to the plans and specifications therefore approved by the City Council and on file in the office of the City Clerk.

Passed and adopted by the City Council this 24th day of August, 2021.

ATTEST:

City Clerk

Mayor

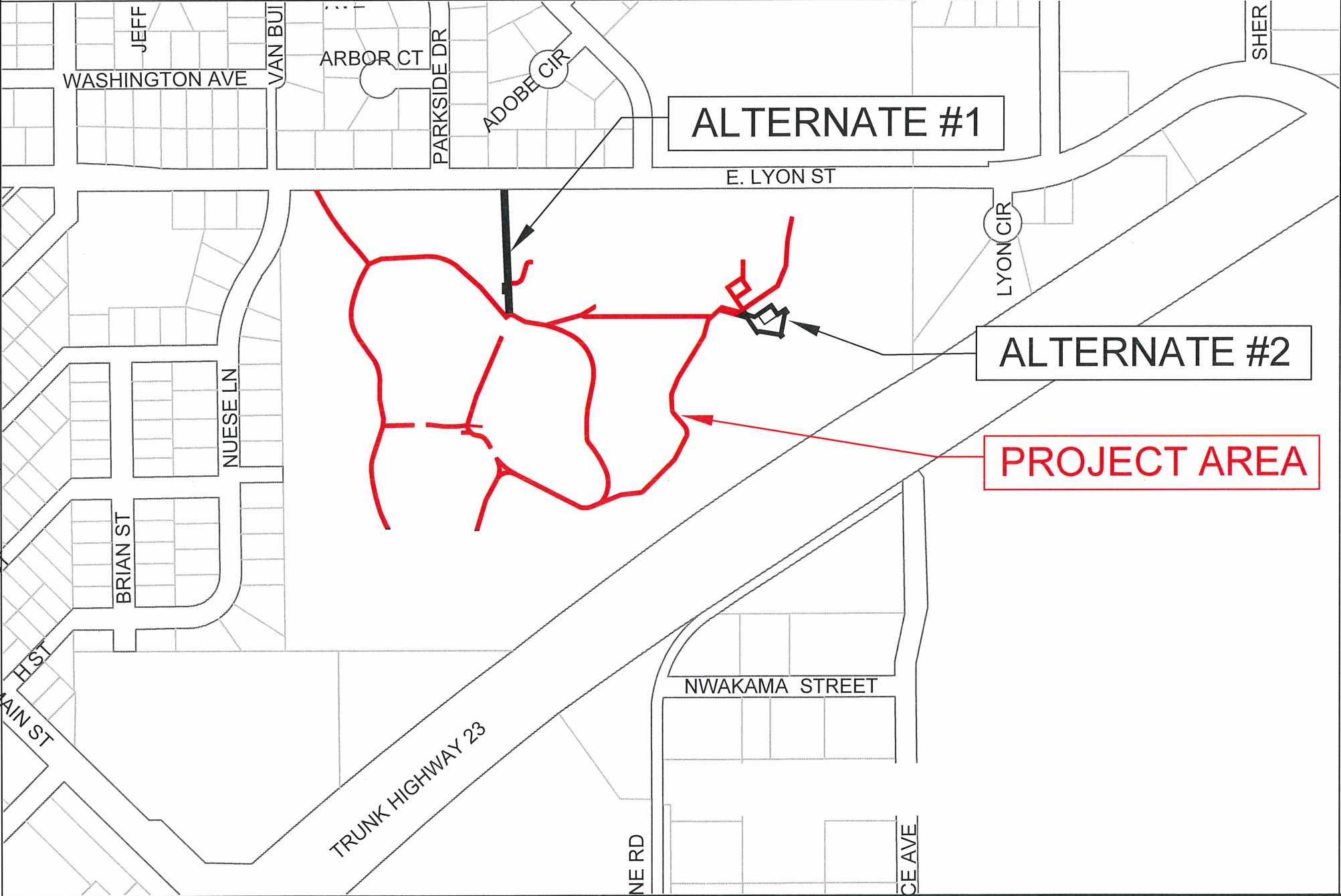
This Instrument Drafted by:
Jason R. Anderson, P.E.
Director of Public Works/City Engineer

State Of Minnesota
City of Marshall, Minnesota
Project Number PK-001

Construction Plans for Independence Park Trail Replacement

Independence Park Trail Reconstruction

SECTION 10 T111N, R41W



LEGEND

ALIGNMENT STATIONS	_____
EXISTING GAS LINE	_____
EXISTING COMMUNICATION LINE	_____
EXISTING FIBER LINE	— FIB — FIB —
EXISTING UNDERGROUND POWER	_____
EXISTING STREET LIGHT	⦿
EXISTING CATCH BASIN	□
EXISTING STORM MANHOLE	⊙
EXISTING SANITARY MANHOLE	⊙
EXISTING HYDRANT	⦿
EXISTING WATER VALVE	⦿
NEW CATCH BASIN	□
NEW HYDRANT	⦿
NEW WATER VALVE	⦿
NEW SANITARY MANHOLE	⊙
NEW STORM MANHOLE	⊙
BENCHMARK TOP NUT HYDRANT	⦿

SPECIFICATION REFERENCE

THE 2018 EDITION OF THE MINNESOTA DEPARTMENT OF TRANSPORTATION
"STANDARD SPECIFICATIONS FOR CONSTRUCTION" SHALL GOVERN.

ALL TRAFFIC CONTROL DEVICES SHALL CONFORM TO THE
LATEST EDITION OF THE MINNESOTA MANUAL ON UNIFORM
TRAFFIC CONTROL DEVICES, INCLUDING THE LATEST FIELD
MANUAL FOR TEMPORARY TRAFFIC CONTROL ZONE LAYOUTS.

THE CITY OF MARSHALL STANDARD SPECIFICATIONS AND SPECIAL PROVISIONS.

PROJECT LENGTH

GROSS LENGTH MAIN TRAIL	3504	FEET	0.66	MILES
GROSS LENGTH EAST POND	659	FEET	0.13	MILES
GROSS LENGTH ISLAND	662	FEET	0.13	MILES
GROSS LENGTH BALL FIELD	1173	FEET	0.22	MILES
EXCEPTIONS	0	FEET	0	MILES
NET LENGTH	5998	FEET	1.14	MILES

DESIGN DATA
DESIGN SPEED 30 MPH
STOPPING SIGHT DISTANCE BASED ON
3.5' HEIGHT OF EYE
0.5' HEIGHT OF OBJECT

SCALES

PLAN	1"=50'
PROFILE	1"=5'
INDEX MAP	1"=150'
GENERAL LAYOUT	1"=50'

INDEX

SHEET NO. DESCRIPTION

1	Title Sheet
2	Estimated Quantity/ Note Sheet
3	Typical Section Sheet
4-5	SWPPP Sheets
6	Removal & Erosion Control Sheet
7-15	Plan & Profile Sheets
16	Alternate 1 - Entrance Road
17	Alternate 2 - Baseball Fields

I HEREBY CERTIFY THAT THIS PLAN WAS PREPARED BY ME OR UNDER MY
DIRECT SUPERVISION AND THAT I AM A DULY LICENSE PROFESSIONAL
ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

[Signature]
APPROVED: CITY ENGINEER, MARSHALL MINNESOTA
DATE 8-11-2021
REG NO 53322

DESIGNED BY: _____

DRAWN BY: G.J.S.

Item 2.

SCALE: 1"=50'

DATE	REVISIONS	INIT.



ENGINEERING DEPARTMENT
344 WEST MAIN STREET
MARSHALL, MINNESOTA
56258

INDEPENDENCE PARK TRAIL REPLACEMENT

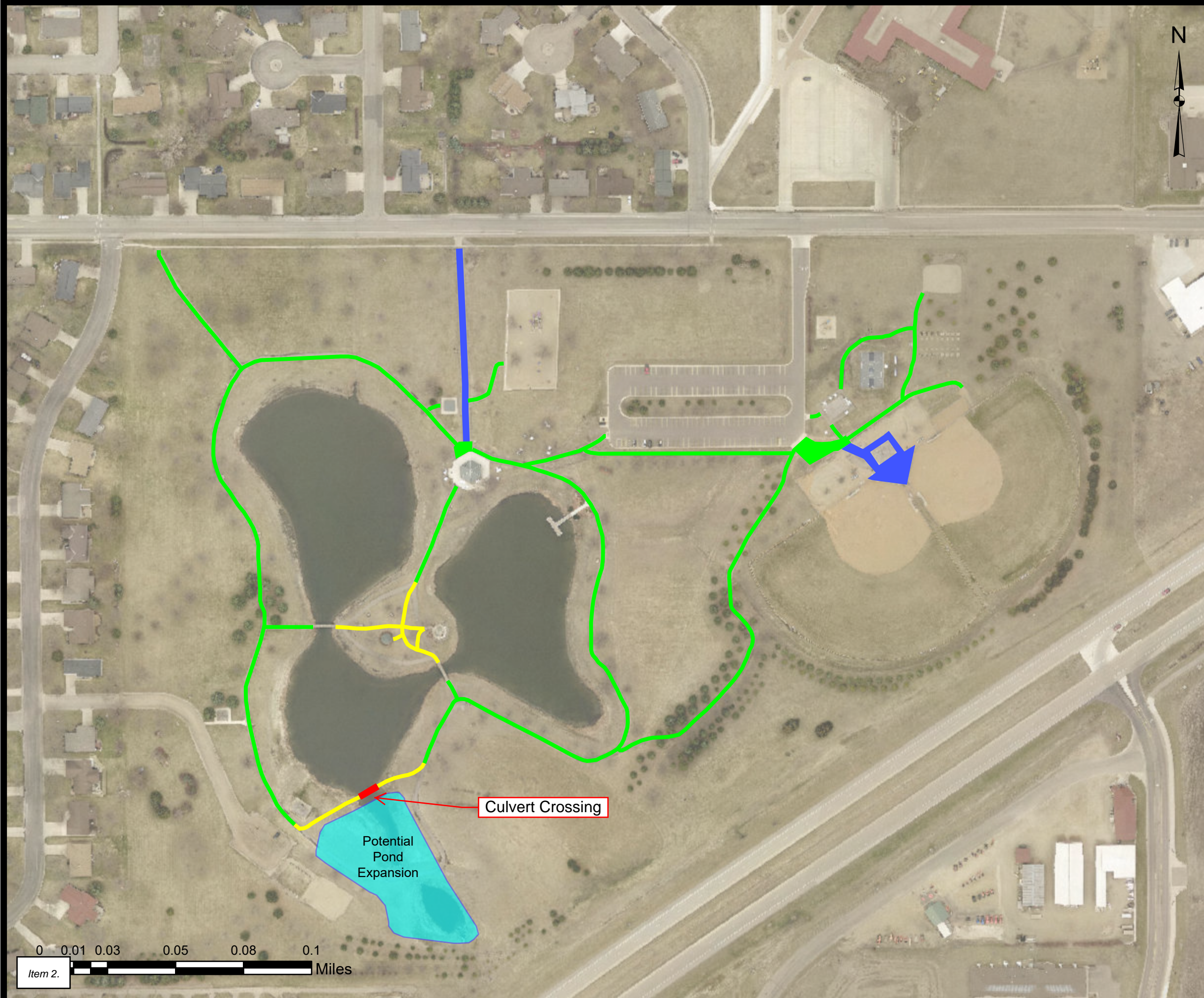
TITLE SHEET

CITY PROJECT NO.
PK-001

DATE
08/05/2021

STATE AID PROJECT NO.

SHEET NO.
1
Page 59



Independence Park Trail Replacement Project

Project Area

-  Replace Concrete Trails
-  Realigned Concrete Trails
-  Alternative Bid Options
-  Proposed Culvert Crossing (Separate Project)
-  Proposed Stormwater Pond Expansion (Separate Project)

8/20/21

** Disclaimer: The City of Marshall does not guarantee the accuracy of the data included on this map.

This map data is for referencing purposes only.